

Avista Corp.
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March 20, 2013

Steven V. King
Acting Executive Director and Secretary
Washington Utilities and Transportation Commission
P.O. Box 47250
Olympia, WA 98504-7250

RECEIVED
PROGRAM MANAGER
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STATE OF WASHINGTON
UTILITIES AND TRANSPORTATION
COMMISSION

Re: Docket No. UE-011595, Monthly Power Cost Deferral Report,
February 2013 and Revised Report for December 2012

Dear Mr. King:

Enclosed are an original and five copies of Avista Corporation's Power Cost Deferral Report for the month of February 2013. In February, the Company identified corrections that needed to be recorded to the December 2012 power cost deferral accounts, which will be described below. Therefore, this report also includes the Revised December 2012 Power Cost Deferral Report.

FEBRUARY 2013 SUMMARY

The report includes the monthly energy recovery mechanism (ERM) accounting journal together with backup workpapers (Attachments A and C). In February, actual net power costs were lower than authorized costs by \$1,135,784, which is within the \$4 million deadband. No deferral entry is made when the difference is within the \$4 million deadband.

In Order 09, Docket UE-120436, the Company was authorized to return a portion of the accumulated ERM deferral balance to customers effective January 1, 2013. Total rebate revenue amounted to \$420,026 for the month of February 2013. After adjusting for revenue-sensitive expenses, \$401,167 of amortization of the deferral balance was recorded.

Actual net power costs for February 2013 were lower than the authorized level due primarily to better than authorized hydro generation. Hydro generation was 60 aMW above the authorized level. The average power purchase price was \$26.55/MWh compared to an authorized price of \$28.74/MWh. The average natural gas price was \$3.52/dth compared to an authorized price of \$3.23/dth.

Colstrip and Kettle Falls generation was 27 aMW above and 8 aMW below the authorized levels, respectively. Natural gas-fired generation was 19 aMW above the authorized level. The net transmission expense (transmission expense less transmission revenue) was below the authorized level. Washington retail sales were 28 aMW below the authorized level.

The report also includes the monthly renewable energy credits (REC) accounting journal together with backup workpapers (Attachments B and D). In February, actual net REC revenues were greater than authorized revenues by \$30,445. The Company records 100% of the net REC revenues in a separate deferral account per Order 09, Docket UE-120436.

Interest is calculated pursuant to the Settlement Stipulation approved by the Commission's Fifth Supplemental Order in Docket No. UE-011595, dated June 18, 2002. Interest is applied to the average of the beginning and ending month deferral balances net of associated deferred federal income tax. The Company's weighted cost of debt is used as the interest rate. The interest rate is updated semi-annually and interest is compounded semi-annually. The January and July reports contain the supporting workpapers for the semi-annual updates of the weighted cost of debt used in the interest calculations. Page 21 of this report for January 2013 shows the calculation of the weighted cost of debt at December 31, 2012, which will be used for the January through June 2013 period.

There were no forward long-term contracts of one year or longer entered into in the month of February 2013.

DECEMBER 2012 REPORT

In February 2013, the Company identified adjustments that needed to be recorded to the ERM and REC accounting transactions for 2012. A summary of these adjustments and the impact to the December 31, 2012 deferral balances follows:

1) Transmission Revenues: For 2012, the system authorized transmission revenues were \$11,917,120. Actual revenues of \$12,570,727 were used in the ERM deferral calculation. It was determined that the Washington's share of actual revenues were understated by \$113,119, due to certain sub-accounts being excluded from the query used to determine actual transmission revenues. Therefore, the ERM deferral (benefit to customers) was increased by \$101,807, which represents 90% of the additional revenues. See Attachment E for the accounting journal.

2) RECs: In December 2012, per Order 09, Docket UE-120436, the Company was required to account for RECs in a separate deferral account. The Company had recorded \$277,010 of REC revenues in the separate REC deferral account as of December 31, 2012. This represented the excess of Washington's share of actual REC revenues of \$4,354,494 over the authorized amount of \$4,077,484.

In February 2013, it was determined that the costs of purchasing the RECs had been recorded in the ERM deferral account and were inadvertently overlooked, and therefore, had not been transferred to the REC deferral account. Washington's share of the actual costs of \$236,443 over the authorized costs of \$228,060 was \$8,383. 90% of the excess costs, or \$7,545, had been included as a reduction of the ERM deferral account at December 31, 2012. The Company corrected this oversight by increasing the ERM deferral by \$7,545 and decreasing the REC deferral account by \$8,383.

3) RECs: In 2012, the Company had purchased certain RECs (EWEB) for the Washington jurisdiction only. The cost of these RECs of \$383,843 was less than the authorized costs of \$472,410 by \$88,567. The Company had recorded this excess in a separate deferral account, including \$4,655 in interest. In February 2013, the Company transferred these deferred costs (\$93,222) to the REC deferral account, which results in a benefit to customers in the REC deferral account of \$93,222. See Attachment F for the accounting journal.

A summary of these corrections to the ERM deferral and the REC deferral for 2012 follows:

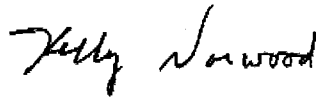
<u>Line</u>		<u>ERM Deferral</u> <u>Account</u>	<u>REC Deferral</u> <u>Account</u>
1	2012 Deferrals Recorded as of December 31, 2012	\$ (8,624,603)	\$ (277,010)
	Deferrals Recorded in February 2013 for 2012		
2	1) Transmission Revenues	(101,807)	
3	2) REC Purchase Costs	(7,545)	8,383
4	3) Transfer of REC Costs		(88,567)
5	Total Corrections	<u>(109,352)</u>	<u>(80,184)</u>
6	Revised 2012 Deferrals	(8,733,955)	(357,194)
7	Interest on 2012 Deferrals	<u>(132,035)</u>	<u>(4,655)</u>
8	Revised Total 2012 Deferrals	<u>\$ (8,865,990)</u>	<u>\$ (361,849)</u>
	() = rebate for customers		

The net impact of these corrections to the deferrals at December 31, 2012, follows:

- The ERM deferral increased \$109,352, from \$8,624,603 to \$8,733,955, excluding interest.
- The REC deferral increased \$80,184, from \$277,010 to \$357,194, excluding interest.

If you have any questions, please contact Bill Johnson at (509) 495-4046 or Jeanne Pluth at (509) 495-2204.

Sincerely,

A handwritten signature in black ink that reads "Kelly Norwood". The signature is written in a cursive, flowing style.

Kelly Norwood
Vice President State and Federal Regulation

JP

Enclosure

C: Mary Kimball, S. Bradley Van Cleve

AVISTA CORPORATION
STATE OF WASHINGTON
DOCKET NO. UE-011595
POWER COST DEFERRAL REPORT

MONTH OF FEBRUARY 2013

Attachment A

Avista Corporation
Monthly Power Cost Deferral Report
Month of February 2013

ERM Deferral Activity
December 1, 2013 through February 28, 2013

Detail Report for WARETA CORP - 001 186280 ED.WA DL

Balance Type: **Actual** Currency Type: **Total**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201204	USD	-676,813.00		-1,141,459.00	
201205	USD	-1,807,204.00		-2,948,663.00	
201206	USD	-519,061.00		-3,467,724.00	
201207	USD	-795,045.00		-4,262,769.00	
201208	USD	-2,460,760.00		-6,723,549.00	
201209	USD	331,668.00		-6,391,961.00	
201210	USD	414,666.00		-5,977,396.00	
201211	USD	-1,332,731.00		-7,310,127.00	
201212	USD	-1,446,511.00		-8,756,638.00	
201212	USD	0.00		-8,756,638.00	
201301	USD	8,756,638.00		0.00	
201302	USD	0.00		0.00	

ERM Deferral Balance (Current Year - 2012)

Account 186280.ED.WA

	Amount	Journal ID
Balance 11/30/12	-\$7,310,127.00	
Deferral	(2) -1,420,599.00	481 - WA ERM
Interest Correction for Nov 2012	(1) -1,362.00	481 - WA ERM
Interest	-24,550.00	481 - WA ERM
Correction of Deferral	(3) -109,352.00	2013.02 - NSJ005 & NSJ007
Restated Balance 12/31/12	<u>-\$8,865,990.00</u>	
Year to date deferrals	-\$8,733,955.00	
Year to date interest	-132,035.00	
Balance in account	<u>-\$8,865,990.00</u>	

	Total	Absorbed	Deferred
First \$4,000,000 at 100%	-\$4,000,000.00	-\$4,000,000.00	\$0.00
\$4,000,000 to \$10,000,000 at 75%	-6,000,000.00	-1,500,000.00	-4,500,000.00
Over \$10,000,000 at 10%	-4,704,394.00	-470,439.00	-4,233,955.00
Total	<u>-\$14,704,394.00</u>	<u>-\$5,970,439.00</u>	<u>-\$8,733,955.00</u>

(1) Interest recorded in November was October's interest amount (\$18,957) in error. Correct amount was \$20,319. The correct amount was recorded in December 2012, which was an additional \$1,362.

(2) The deferral is net of \$214,041, which is 2012 REC revenues that were recorded in a separate deferral account, per UE-120436, Order 14 (page 32).

(3) In February 2013, two corrections were made to the 2012 deferrals. One correction for (\$101,807) was made for transmission revenues. It was determined the authorized amount included directly assigned revenue, therefore, the actual amount was restated to include the directly assigned revenue. A second correction of (\$7,545) was made to transfer the costs of REC revenues to the REC revenues account.

ERM Deferral Balance (Current Year - 2013)

<u>Account 186280.ED.WA</u>	<u>Amount</u>	<u>Journal ID</u>	
Balance 12/31/12	-8,865,990.00		
Transfer to Account 186290.ED.WA	8,756,638.00	481 - WA ERM	
Transfer to Account 186290.ED.WA	109,352.00	2013.02 - NSJ005 & NSJ007	
Interest	0.00		
Balance 1/31/13	<u>\$0.00</u>		
Year to date deferrals	\$0.00		
Year to date interest	0.00		
Balance in account	<u>\$0.00</u>		
	<u>Total</u>	<u>Absorbed</u>	
First \$4,000,000 at 100%	-1,673,182.00	-1,673,182.00	<u>Deferred</u>
\$4,000,000 to \$10,000,000 at 75%	0.00	0.00	\$0.00
Over \$10,000,000 at 10%	0.00	0.00	0.00
Total	<u>-1,673,182.00</u>	<u>-1,673,182.00</u>	<u>\$0.00</u>

ERM Deferral Balance (Current Year - 2013)

<u>Account 186280.ED.WA</u>	<u>Amount</u>	<u>Journal ID</u>	
Balance 01/31/13	\$0.00		
Deferral	0.00	481 - WA ERM	
Interest	0.00		
Balance 02/28/13	<u>\$0.00</u>		
Year to date deferrals	\$0.00		
Year to date interest	0.00		
Balance in account	<u>\$0.00</u>		
	<u>Total</u>	<u>Absorbed</u>	
First \$4,000,000 at 100%	-2,808,966.00	-2,808,966.00	<u>Deferred</u>
\$4,000,000 to \$10,000,000 at 75%	0.00	0.00	\$0.00
Over \$10,000,000 at 10%	0.00	0.00	0.00
Total	<u>-2,808,966.00</u>	<u>-2,808,966.00</u>	<u>\$0.00</u>

Detail Balances (AVISTA CORP) - 001 186290.ED.WA.CIL

Balance Type: Actual Currency Type: Total

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201204	USD	-39,590.00		-13,105,988.00	
201205	USD	-39,590.00		-13,145,578.00	
201206	USD	13,145,578.00		0.00	
201207	USD	0.00		0.00	
201208	USD	0.00		0.00	
201209	USD	0.00		0.00	
201210	USD	0.00		0.00	
201211	USD	0.00		0.00	
201212	USD	0.00		0.00	
201301	USD	-8,783,727.00		-8,783,727.00	
201302	USD	-136,735.00		-8,920,462.00	

ERM Deferral Balance (Prior year - 2011)

Account 186290.ED.WA	Amount	Journal ID
Balance 11/30/12	\$0.00	
No current month entries	0.00	481 - WA ERM
Restated Balance 12/31/12	<u>\$0.00</u>	

ERM Deferral Balance (Prior year - 2012)

Account 186290.ED.WA	Amount	Journal ID
Balance 12/31/12	\$0.00	
Transfer from Account 186280.ED.WA	-8,756,638.00	481 - WA ERM
Transfer from Account 186280.ED.WA	-109,352.00	2013.02 - NSJ005 & NSJ007
Interest	-27,089.00	481 - WA ERM
Balance 1/31/13	<u>-\$8,893,079.00</u>	

ERM Deferral Balance (Prior year - 2012)

Account 186290.ED.WA	Amount	Journal ID
Balance 01/31/13	-\$8,893,079.00	
Interest	-27,383.00	481 - WA ERM
Balance 02/28/13	<u>-\$8,920,462.00</u>	

Detail Report for WASTAC ORP - 001 182350 ED.WA DL					
Balance Type: Actual			Currency Type: Total		
Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201204	USD	0.00		0.00	
201205	USD	0.00		0.00	
201206	USD	-13,185,168.00		-13,185,168.00	
201207	USD	-40,802.00		-13,225,970.00	
201208	USD	-40,802.00		-13,266,772.00	
201209	USD	-40,802.00		-13,307,574.00	
201210	USD	-40,802.00		-13,348,376.00	
201211	USD	-40,802.00		-13,389,178.00	
201212	USD	-40,802.00		-13,429,980.00	
201213	USD	0.00		-13,429,980.00	
201301	USD	68,875.00		-13,361,105.00	
201302	USD	369,570.00		-12,991,535.00	

Recoverable Deferral Balance

Account 182350.ED.WA

	<u>Amount</u>	<u>Journal ID</u>
Balance 11/30/12	-\$13,389,178.00	
Interest	-40,802.00	481 - WA ERM
Restated Balance 12/31/12	<u>-\$13,429,980.00</u>	

Recoverable Deferral Balance

Account 182350.ED.WA

	<u>Amount</u>	<u>Journal ID</u>
Balance 12/31/12	-\$13,429,980.00	
Surcharge Amortization	110,250.00	481 - WA ERM
Interest	-41,375.00	481 - WA ERM
Balance 1/31/13	<u>-\$13,361,105.00</u>	

Recoverable Deferral Balance

Account 182350.ED.WA

	<u>Amount</u>	<u>Journal ID</u>
Balance 01/31/13	-\$13,361,105.00	
Surcharge Amortization	410,167.00	481 - WA ERM
Interest	-40,597.00	481 - WA ERM
Balance 02/28/13	<u>-\$12,991,535.00</u>	

Detail Balance by (AMSTA CORP) - 001 283280 ED.WA DL

Balance Type: **Actual** Currency Type: **Total**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201204	USD	250,741.05		4,966,607.33	
201205	USD	646,377.90		5,632,985.23	
201206	USD	195,527.85		5,828,513.08	
201207	USD	292,546.45		6,121,059.53	
201208	USD	875,553.70		6,996,613.23	
201209	USD	-104,517.10		6,892,096.13	
201210	USD	-128,075.05		6,764,021.08	
201211	USD	480,736.55		7,244,757.63	
201212	USD	520,559.55		7,765,317.18	
201301	USD	0.00		7,765,317.18	
201301	USD	-14,625.10		7,750,692.08	
201302	USD	-81,492.25		7,669,199.83	

DFIT Associated with ERM Deferrals	
Account 283280.ED.WA	
Account 186280.ED.WA balance	-\$8,865,990.00
Account 186290.ED.WA balance	0.00
Account 182350.ED.WA balance	-13,429,980.00
Total	-\$22,295,970.00
Federal income tax rate	-35%
Deferred FIT related to deferrals	\$7,803,590
Rounding	1
Balance that should be in account - Dec 31, 2012	\$7,803,591

DFIT Associated with ERM Deferrals	
Account 283280.ED.WA	
Account 186280.ED.WA balance	\$0.00
Account 186290.ED.WA balance	-8,893,079.00
Account 182350.ED.WA balance	-13,361,105.00
Total	-\$22,254,184.00
Federal income tax rate	-35%
Deferred FIT related to deferrals	\$7,788,964
Rounding	1
Balance that should be in account - Jan 31, 2013	\$7,788,965

DFIT Associated with ERM Deferrals	
Account 283280.ED.WA	
Account 186280.ED.WA balance	\$0.00
Account 186290.ED.WA balance	-8,920,462.00
Account 182350.ED.WA balance	-12,991,535.00
Total	<u>-\$21,911,997.00</u>
Federal income tax rate	-35%
Deferred FIT related to deferrals	<u>\$7,669,199</u>
Rounding	<u>1</u>
Balance that should be in account - Feb 28, 2013	<u>\$7,669,200</u>

Attachment B

Avista Corporation
Monthly Power Cost Deferral Report
Month of February 2013

REC Revenues Deferral Activity
December 1, 2013 through February 28, 2013

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201212	USD	-277,010.00		-277,010.00	
201213	USD	0.00		-277,010.00	
201301	USD	28,287.00		-248,723.00	
201302	USD	-115,804.81		-364,527.81	

REC Deferral Balance		
<u>Account 186322.ED.WA</u>	<u>Amount</u>	<u>Journal ID</u>
Balance 11/30/12	\$0.00	
Deferral	-\$277,010.00	NSJ033 - WA REC DEFERRAL
Correction (1)	-\$84,838.71	2013.02 - NSJ005
Restated Balance 12/31/12	<u>-\$361,848.71</u>	

(1) In February 2013, two corrections were made to the REC Revenues deferrals. The excess of costs over authorized of \$8,383 was transferred from the ERM deferral. These are costs of REC purchases that should have been recorded with the REC revenues in December 2012. An additional (\$93,221.71) of REC purchases that had been separately recorded during the year was transferred to the REC Revenues deferral account.

REC Deferral Balance		
<u>Account 186322.ED.WA</u>	<u>Amount</u>	<u>Journal ID</u>
Balance 12/31/12	-\$361,848.71	
Deferral	29,099.00	475 - WA REC DEFERRAL
Interest	-812.00	475 - WA REC DEFERRAL
Balance 1/31/13	<u>-\$333,561.71</u>	

REC Deferral Balance		
<u>Account 186322.ED.WA</u>	<u>Amount</u>	<u>Journal ID</u>
Balance 01/31/13	-\$333,561.71	
Deferral	-29,556.00	475 - WA REC DEFERRAL
Interest	-1,410.10	475 - WA REC DEFERRAL
Balance 02/28/13	<u>-\$364,527.81</u>	

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201212	USD	96,953.50		96,953.50	
201213	USD	0.00		96,953.50	
201301	USD	-9,900.45		87,053.05	
201302	USD	40,531.68		127,584.73	

DFIT Associated with REC Deferrals	
Account 283305.ED.WA	
Account 186322.ED.WA balance	-361,848.71
Total	-361,848.71
Federal income tax rate	-35%
Deferred FIT related to deferrals	\$126,647
Rounding	0
Balance that should be in account - Dec 31, 2012	\$126,647

DFIT Associated with REC Deferrals	
Account 283305.ED.WA	
Account 186322.ED.WA balance	-\$333,561.71
Total	-333,561.71
Federal income tax rate	-35%
Deferred FIT related to deferrals	\$116,747
Rounding	0
Balance that should be in account - Jan 31, 2013	\$116,747

DFIT Associated with REC Deferrals	
Account 283305.ED.WA	
Account 186322.ED.WA balance	-\$364,527.81
Total	-364,527.81
Federal income tax rate	-35%
Deferred FIT related to deferrals	\$127,585
Rounding	0
Balance that should be in account - Feb 28, 2013	\$127,585

Attachment C

Avista Corporation
Monthly Power Cost Deferral Report
Month of February 2013

ERM Deferral Journal for February 2013

Avista Corporation Journal Entry


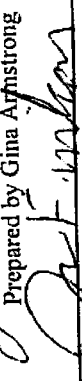
Effective Date: 201302

Journal: 481-WA ERM
 Team: Resource Accounting
 Type: C
 Category: DJ
 Currency: USD

Last Saved by: Gina Armstrong
 Submitted by: Gina Armstrong
 Approved by:

Last Saved: 03/06/2013 5:56 PM
 Approval Requested: 03/06/2013 5:56 PM

Seq	Co	FERC	Set	Jul	S/L	Debit	Credit	Comment
			ED	WA	DL			
10	001	431600 - INTEREST EXPENSE DEFERRALS	ED	WA	DL	27,383.00		Last year (2012) ERM Balance Interest Accrual
20	001	186290 - REGULATORY ASSET ERM DEFERRED	ED	WA	DL		27,383.00	Last year (2012) ERM Interest Accrual
30	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL	410,167.00		Approved for Recovery ERM Balance Amortization
40	001	557290 - WA ERM AMORTIZATION	ED	WA	DL		410,167.00	Approved for Recovery ERM Balance Amortization
50	001	431600 - INTEREST EXPENSE DEFERRALS	ED	WA	DL	40,597.00		Approved for Recovery ERM Balance Interest Accr
60	001	182350 - REGULATORY ASSET ERM APPROVED FOR RECOVERY	ED	WA	DL		40,597.00	Approved for Recovery ERM Balance Interest Accr
70	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		0.00	Current Year (2013) ERM
80	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED	WA	DL	0.00		Current Year (2013) Deferral Expense
90	001	431600 - INTEREST EXPENSE DEFERRALS	ED	WA	DL	0.00		Current Year (2013) Interest Accrual
100	001	186280 - REGULATORY ASSET ERM DEFERRED CURRENT YEAR	ED	WA	DL		0.00	Current Year (2013) Interest accrual current year
Totals:						478,147.00	478,147.00	


 Prepared by Gina Armstrong
 Date: 3-6-13

 Reviewed by
 Date: 3-6-13
 Approved for Entry
 Corporate Accounting use Only
 Date:

Explanation:
 Record current month deferred power supply costs, and interest per WA accounting order.

Changes Semiannually on January 1 and July 1

The rate is based on Avista's actual cost of debt, updated semiannually.
 The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.
 The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.
 Interest will be accrued monthly and compounded semi-annually.

Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

Actual cost of debt at 12/31/12 is	5.711%	Actual cost of debt at 06/30/12 is	5.713%
The monthly rate is:	0.00476 Before Tax	The monthly rate is:	0.00476 Before Tax
	0.0030935 After Tax		0.0030945 After Tax
	35.00% Tax rate		35.00% Tax rate

Account 186290 12-31-2012 GL Balance including interest (8,756,638) \$3,084,823

		January	DFIT Expense	ADFIT
January		0		
January	Interest	(27,089)	(9,481) Nonoperating	9,481
01-31-2013	Balance before interest	(8,756,638)	(9,481) Total	9,481
		February	DFIT Expense	ADFIT
February	2012 Trans. Revenue Adj.	(101,807)		
February	2012 REC Expense Adjustment	(7,545)		
February	Interest	(27,383)	(9,584) Nonoperating	9,584
02-28-2013	Balance before interest	(8,865,990)	(9,584) Total	9,584
		March	DFIT Expense	ADFIT
March		0		
March	Interest	(27,427)	(9,599) Nonoperating	9,599
03-31-2013	Balance before interest	(8,865,990)	(9,599) Total	9,599
		April	DFIT Expense	ADFIT
April		0		
April	Interest	(27,427)	(9,599) Nonoperating	9,599
04-30-2013	Balance before interest	(8,865,990)	(9,599) Total	9,599
		May	DFIT Expense	ADFIT
May		0		
May	Interest	(27,427)	(9,599) Nonoperating	9,599
05-31-2013	Balance before interest	(8,865,990)	(9,599) Total	9,599
		June	DFIT Expense	ADFIT
June		0		
June	Interest	(27,427)	(9,599) Nonoperating	9,599
	Balance including interest	(8,865,990)	(9,599) Total	9,599
	ERM Transfer to 182350	0		
06-30-2013	Balance	(8,865,990)		
		July	DFIT Expense	ADFIT
July		0		
July	Interest	0	0 Nonoperating	0
07-31-2013	Balance before interest	0	0 Total	0
		August	DFIT Expense	ADFIT
August		0		
August	Interest	0	0 Nonoperating	0
08-31-2013	Balance before interest	0	0 Total	0
		September	DFIT Expense	ADFIT
September		0		
September	Interest	0	0 Nonoperating	0
09-30-2013	Balance before interest	0	0 Total	0
		October	DFIT Expense	ADFIT
October		0		
October	Interest	0	0 Nonoperating	0
10-31-2013	Balance before interest	0	0 Total	0
		November	DFIT Expense	ADFIT
November		0		
November	Interest	0	0 Nonoperating	0
11-30-2013	Balance before interest	0	0 Total	0
		December	DFIT Expense	ADFIT
December		0		
December	Interest	0	0 Nonoperating	0
12-31-2013	Balance before interest	0	0 Total	0

GL Balance	(8,865,990)	(54,472)	ADFIT Balance	3,122,284
Update ERM balance to include Interest		(8,920,462)		3,122,162
			Check	122

Changes Semiannually on January 1 and July 1
 The rate is based on Avista's actual cost of debt, updated semiannually.
 The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.
 The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.
 Interest will be accrued monthly and compounded semi-annually.
 Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

Actual cost of debt at 12/31/12 is	5.711%	Actual cost of debt at 06/30/12 is	5.713%
The monthly rate is:	0.00476 Before Tax	The monthly rate is:	0.00476 Before Tax
	0.0030935 After Tax		0.0030945 After Tax
	35.00% Tax rate		35.00% Tax rate

Account 182350

12-31-2012 GL Balance including interest (13,429,980) 4,700,493

				<u>January</u>		<u>DFIT Expense</u>		<u>ADFIT</u>	
January	Surcharge Amortization	110,250		Amortization	38,588	Operating		(38,588)	
January	Interest		(41,375)	Interest	(14,481)	Nonoperating		14,481	
01-31-2013	Balance before interest	(13,319,730)			24,107	Total		(24,107)	
				<u>February</u>		<u>DFIT Expense</u>		<u>ADFIT</u>	
February	Surcharge Amortization	401,167		Amortization	140,408	Operating		(140,408)	
February	Interest		(40,597)	Interest	(14,209)	Nonoperating		14,209	
02-28-2013	Balance before interest	(12,918,563)			126,199	Total		(126,199)	
				<u>March</u>		<u>DFIT Expense</u>		<u>ADFIT</u>	
March	Surcharge Amortization	0		Amortization	0	Operating		0	
March	Interest		(39,976)	Interest	(13,992)	Nonoperating		13,992	
03-31-2013	Balance before interest	(12,918,563)			(13,992)	Total		13,992	
				<u>April</u>		<u>DFIT Expense</u>		<u>ADFIT</u>	
April	Surcharge Amortization	0		Amortization	0	Operating		0	
April	Interest		(39,976)	Interest	(13,992)	Nonoperating		13,992	
04-30-2013	Balance before interest	(12,918,563)			(13,992)	Total		13,992	
				<u>May</u>		<u>DFIT Expense</u>		<u>ADFIT</u>	
May	Surcharge Amortization	0		Amortization	0	Operating		0	
May	Interest		(39,976)	Interest	(13,992)	Nonoperating		13,992	
05-31-2013	Balance before interest	(12,918,563)			(13,992)	Total		13,992	
				<u>June</u>		<u>DFIT Expense</u>		<u>ADFIT</u>	
June	Balance transfer	0		Amortization	0	Operating		0	
June	Surcharge Amortization	0		Interest	(13,992)	Nonoperating		13,992	
June	Interest	0	(39,976)		(13,992)	Total		13,992	
06-30-2013	Balance including interest	(12,918,563)			(13,992)	Total		13,992	
				<u>July</u>		<u>DFIT Expense</u>		<u>ADFIT</u>	
July	GL Balance including interest	(12,918,563)		Amortization	0	Operating		0	
July	Surcharge Amortization	0		Interest	(13,992)	Nonoperating		13,992	
July	Interest		(39,976)		(13,992)	Total		13,992	
07-31-2013	Balance before interest	(12,918,563)			(13,992)	Total		13,992	
				<u>August</u>		<u>DFIT Expense</u>		<u>ADFIT</u>	
August	Surcharge Amortization	0		Amortization	0	Operating		0	
August	Interest		(39,976)	Interest	(13,992)	Nonoperating		13,992	
08-31-2013	Balance before interest	(12,918,563)			(13,992)	Total		13,992	
				<u>September</u>		<u>DFIT Expense</u>		<u>ADFIT</u>	
September	Surcharge Amortization	0		Amortization	0	Operating		0	
September	Interest		(39,976)	Interest	(13,992)	Nonoperating		13,992	
09-30-2013	Balance before interest	(12,918,563)			(13,992)	Total		13,992	
				<u>October</u>		<u>DFIT Expense</u>		<u>ADFIT</u>	
October	Surcharge Amortization	0		Amortization	0	Operating		0	
October	Interest		(39,976)	Interest	(13,992)	Nonoperating		13,992	
10-31-2013	Balance before interest	(12,918,563)			(13,992)	Total		13,992	
				<u>November</u>		<u>DFIT Expense</u>		<u>ADFIT</u>	
November	Surcharge Amortization	0		Amortization	0	Operating		0	
November	Interest		(39,976)	Interest	(13,992)	Nonoperating		13,992	
11-30-2013	Balance before interest	(12,918,563)			(13,992)	Total		13,992	
				<u>December</u>		<u>DFIT Expense</u>		<u>ADFIT</u>	
December	Surcharge Amortization	0		Amortization	0	Operating		0	
December	Interest		(39,976)	Interest	(13,992)	Nonoperating		13,992	
12-31-2013	Balance before interest	(12,918,563)			(13,992)	Total		13,992	

GL Balance	(13,319,730.00)	(41,375)	ADFIT Balance	4,676,386
Update ERM balance to include Interest		(13,361,105.00)		4,676,387
			Check	(1)

AVISTA CORPORATION
 FEBRUARY 2013 WASHINGTON ENERGY RECOVERY MECHANISM REBATE REVENUE & DEFERRAL AMORTIZATION

Schedule (a)	kWh or \$ (b)	Proration Percentages		Rebate Rates		Rate		Current Month	
		Before 01-Jan-13 (c)	On/After 01-Jan-13 (d)	Before 01-Jan-13 (e)	On/After 01-Jan-13 (f)	Before 01-Jan-13 (g)	On/After 01-Jan-13 (h)	Rebate Revenue (i)	Rate (j)
1	271,466,630	3.77%	96.23%	0.000¢	(0.080¢)	0	-208,986	-208,986	-208,986
11	47,098,399	4.06%	95.94%	0.000¢	(0.110¢)	0	-49,705	-49,705	-49,705
12	6,306,516	5.03%	94.97%	0.000¢	(0.110¢)	0	-6,588	-6,588	-6,588
21	118,360,722	4.12%	95.88%	0.000¢	(0.083¢)	0	-94,192	-94,192	-94,192
22	4,193,870	8.08%	91.92%	0.000¢	(0.083¢)	0	-3,200	-3,200	-3,200
25	93,723,602	0.00%	100.00%	0.000¢	(0.053¢)	0	-49,674	-49,674	-49,674
30	5,000	4.40%	95.60%	0.000¢	(0.073¢)	0	-3	-3	-3
31	3,768,089	3.80%	96.20%	0.000¢	(0.073¢)	0	-2,646	-2,646	-2,646
32	264,466	2.61%	97.39%	0.000¢	(0.073¢)	0	-188	-188	-188
41-46	1,399,776	11.64%	88.36%	0.000¢	(0.246¢)	0	-3,043	-3,043	-3,043
47	470,657	1.47%	98.53%	0.000¢	(0.246¢)	0	-1,141	-1,141	-1,141
48	272,041	1.35%	98.65%	0.000¢	(0.246¢)	0	-660	-660	-660
Schedule Totals	547,329,768					\$0	-\$420,026	-\$420,026	-\$420,026
kWh not subject to surcharge									
Sch 28	0								
Total kWh	547,329,768								
Conversion factor		0.955100							
Amortization		-\$401,167							
FIT rate		-35%							
DFIT expense		\$140,408							

Electric Revenue Report by Revenue Class Current Month and Year-to-Date for Accounting Period : 201302 , State Code : WA

Accounting Period:201302 State Code:WA

Rate Schedule Num	Meters	Usage	Revenue Amt	YTD Avg Meters	Ytd Usage	Ytd Revenue Amt
001	203,839	271,466,630	22,870,286.97	203,798	547,477,026	45,850,735.29
011	20,863	47,098,399	5,334,997.85	20,782	93,577,222	10,546,282.23
012	8,512	6,306,516	791,384.57	8,508	12,318,310	1,533,062.66
021	2,106	118,360,722	10,364,384.50	2,160	242,514,951	21,087,693.39
022	60	4,193,870	339,676.43	60	8,169,410	659,112.54
025	25	93,723,602	5,311,030.65	24	182,631,132	10,265,952.64
030	32	5,000	802.37	32	8,260	1,410.44
031	1,158	3,768,089	322,609.96	1,161	7,486,851	636,078.47
032	1,223	264,466	39,520.15	1,226	527,617	74,840.20
041	11	8,720	1,953.17	11	17,440	3,865.77
042	286	1,143,398	378,146.88	286	2,286,288	736,454.11
044	13	24,502	3,105.12	13	49,004	6,158.86
044A	1	-	336.00	1	-	672.00
045	11	84,237	5,968.60	11	168,474	11,949.86
046	52	138,919	13,319.61	52	277,521	26,523.36
047	-	470,657	105,908.68	-	941,456	213,805.27
048	-	272,041	64,373.65	-	542,927	131,474.26
058	-	-	1,650,713.26	-	-	3,296,965.30
058A	-	-	(11,231.01)	-	-	(22,629.27)
090	-	-	-	-	-	(268.00)
095	-	-	15,280.25	-	-	30,599.11
099	-	-	56,393.84	-	-	107,439.15
Sum	238,192	547,329,768	47,658,961.50	238,123	1,098,993,889	95,198,177.64

02-28-2013
 DWWPAORR
 AVISTA UTILITIES
 RATE CHANGE PRORATION FOR FEBRUARY
 PROCESSING DATE RANGE: 2013-01-30 THRU 2013-002-27
 RATE CHANGE EFFECTIVE DATE 2013-01-01

STATE	RATE SCHEDULE NUM	PREVIOUS RATE USAGE	PERCENT	CURRENT RATE USAGE	PERCENT	TOTAL USAGE BILLED
WASHINGTON	TOTAL SCHEDULE 001	10,254,639	3.77%	261,901,944	96.23%	272,156,583
	TOTAL SCHEDULE 011	1,903,953	4.06%	45,002,397	95.94%	46,906,350
	TOTAL SCHEDULE 012	318,251	5.03%	6,008,062	94.97%	6,326,313
	TOTAL SCHEDULE 021	4,887,273	4.12%	113,594,079	95.88%	118,481,352
	TOTAL SCHEDULE 022	338,696	8.08%	3,855,174	91.92%	4,193,870
	TOTAL SCHEDULE 025		0.00%	31,645,126	100.00%	31,645,126
	TOTAL SCHEDULE 030	220	4.40%	4,780	95.60%	5,000
	TOTAL SCHEDULE 031	143,367	3.80%	3,625,383	96.20%	3,768,750
	TOTAL SCHEDULE 032	6,903	2.61%	257,349	97.39%	264,252
	TOTAL SCHEDULE 063			34,872		34,872
	TOTAL SCHEDULE 064			49,697		49,697
	STATE TOTAL	17,853,302		465,978,863		483,832,165
	MONTH USAGE TOTALS	17,853,302		465,978,863		483,832,165

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 AVISTA UTILITIES
 02/28/13 PAGE 1
 RATE CHANGE PRORATION FOR FEBRUARY
 DWWPAORR
 PROCESSING DATE RANGE: 2013-01-30 THRU
 2013-02-27 RATE CHANGE EFFECTIVE DATE 2013-01-01
 REVENUE MONTH FEBRUARY

STATE	TOTAL USAGE BILLED	RATE SCHEDULE NUM	PREVIOUS RATE USAGE	CURRENT RATE USAGE

WASHINGTON				
	272,156,583	TOTAL SCHEDULE 001	10,254,639	261,901,944
	46,906,350	TOTAL SCHEDULE 011	1,903,953	45,002,397
	6,326,313	TOTAL SCHEDULE 012	318,251	6,008,062
	118,481,352	TOTAL SCHEDULE 021	4,887,273	113,594,079
	4,193,870	TOTAL SCHEDULE 022	338,696	3,855,174
	31,645,126	TOTAL SCHEDULE 025		31,645,126
	5,000	TOTAL SCHEDULE 030	220	4,780
	3,768,750	TOTAL SCHEDULE 031	143,367	3,625,383
	264,252	TOTAL SCHEDULE 032	6,903	257,349
	34,872	TOTAL SCHEDULE 063		34,872
	49,697	TOTAL SCHEDULE 064		49,697
	483,832,165	STATE TOTAL	17,853,302	465,978,863
	483,832,165	MONTH USAGE TOTALS	17,853,302	465,978,863

Avista Corporation
 Proration Percentages
 January 1, 2013 Electric Rate Change
 State of Washington

Read Day	Read Date	Service Days	01-Jan-13		Schedule 41-46		Schedule 47		Schedule 48				
			Days Before	Days On & After	Total	Before	After	Total	Before	After			
20	28-Jan	32	4	28	1,301,179	162,647	1,138,532	30,764	3,845	26,919	15,974	1,997	13,977
21	29-Jan	32	3	29	2,332	219	2,113	30,618	2,870	27,748	17,844	1,673	16,171
1	30-Jan	30	0	30	4,429	0	4,429	40,090	0	40,090	18,162	0	18,162
2	31-Jan	29	0	29	676	0	676	21,845	0	21,845	21,488	0	21,488
3	01-Feb	29	0	29	0	0	0	18,550	0	18,550	13,681	0	13,681
4	04-Feb	31	0	31	12,018	0	12,018	30,799	0	30,799	11,483	0	11,483
5	05-Feb	29	0	29	4,273	0	4,273	21,520	0	21,520	9,064	0	9,064
6	06-Feb	29	0	29	0	0	0	11,017	0	11,017	10,031	0	10,031
7	07-Feb	29	0	29	10,419	0	10,419	22,630	0	22,630	19,135	0	19,135
8	08-Feb	29	0	29	3,514	0	3,514	35,686	0	35,686	17,762	0	17,762
9	11-Feb	31	0	31	3,101	0	3,101	15,184	0	15,184	11,907	0	11,907
10	12-Feb	29	0	29	133	0	133	15,841	0	15,841	14,263	0	14,263
11	13-Feb	29	0	29	0	0	0	17,195	0	17,195	8,401	0	8,401
12	14-Feb	29	0	29	0	0	0	15,497	0	15,497	14,809	0	14,809
13	15-Feb	29	0	29	827	0	827	18,621	0	18,621	10,285	0	10,285
14	18-Feb	31	0	31	1,522	0	1,522	11,386	0	11,386	7,964	0	7,964
15	19-Feb	29	0	29	1,064	0	1,064	16,655	0	16,655	11,056	0	11,056
16	20-Feb	29	0	29	0	0	0	27,145	0	27,145	7,711	0	7,711
17	21-Feb	29	0	29	0	0	0	15,100	0	15,100	9,868	0	9,868
18	22-Feb	29	0	29	532	0	532	14,425	0	14,425	14,969	0	14,969
19	25-Feb	31	0	31	53,757	0	53,757	41,718	0	41,718	6,335	0	6,335
Sum			624	7	1,399,776	162,866	1,236,910	472,286	6,715	465,571	272,192	3,670	268,522
						11.64%	88.36%		1.42%	98.58%		1.35%	98.65%

Changes Semiannually on January 1 and July 1

The rate is based on Avista's actual cost of debt, updated semiannually.

The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.

The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.

Interest will be accrued monthly and compounded semi-annually.

Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

Actual cost of debt at 12/31/12 is	5.711%	Actual cost of debt at 06/30/13 is	5.713%
The monthly rate is:	0.00476 Before Tax	The monthly rate is:	0.00476 Before Tax
	0.0030935 After Tax		0.0030945 After Tax
	35.00% Tax rate		35.00% Tax rate

Account 186280

		January	DFIT Expense	ADFIT
January	ERM Deferral	0	0 Operating	0
January	Interest	0	0 Nonoperating	0
01-31-2013 Balance before interest		0	0 Total	0
		February	DFIT Expense	ADFIT
February	ERM Deferral	0	0 Operating	0
February	Interest	0	0 Nonoperating	0
02-28-2013 Balance before interest		0	0 Total	0
		March	DFIT Expense	ADFIT
March	ERM Deferral	0	0 Operating	0
March	Interest	0	0 Nonoperating	0
03-31-2013 Balance before interest		0	0 Total	0
		April	DFIT Expense	ADFIT
April	ERM Deferral	0	0 Operating	0
April	Interest	0	0 Nonoperating	0
04-30-2013 Balance before interest		0	0 Total	0
		May	DFIT Expense	ADFIT
May	ERM Deferral	0	0 Operating	0
May	Interest	0	0 Nonoperating	0
05-31-2013 Balance before interest		0	0 Total	0
		June	DFIT Expense	ADFIT
June	ERM Deferral	0	0 Operating	0
June	Interest	0	0 Nonoperating	0
06-30-2013 Balance before interest		0	0 Total	0
		July	DFIT Expense	ADFIT
July	GL Balance including interest	0	0 Operating	0
July	ERM Deferral	0	0 Nonoperating	0
July	Interest	0	0 Total	0
07-31-2013 Balance before interest		0	0 Total	0
		August	DFIT Expense	ADFIT
August	ERM Deferral	0	0 Operating	0
August	Interest	0	0 Nonoperating	0
08-31-2013 Balance before interest		0	0 Total	0
		September	DFIT Expense	ADFIT
September	ERM Deferral	0	0 Operating	0
September	Interest	0	0 Nonoperating	0
09-30-2013 Balance before interest		0	0 Total	0
		October	DFIT Expense	ADFIT
October	ERM Deferral	0	0 Operating	0
October	Interest	0	0 Nonoperating	0
10-31-2013 Balance before interest		0	0 Total	0
		November	DFIT Expense	ADFIT
November	ERM Deferral	0	0 Operating	0
November	Interest	0	0 Nonoperating	0
11-30-2013 Balance before interest		0	0 Total	0
		December	DFIT Expense	ADFIT
December	ERM Deferral	0	0 Operating	0
December	Interest	0	0 Nonoperating	0
12-31-2013 Balance before interest		0	0 Total	0

GL Balance	0	0	ADFIT Balance	0
Update ERM balance to include Interest		0		0
			Check	0

Avista Corp. - Resource Accounting
WASHINGTON POWER COST DEFERRALS

	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
WASHINGTON ACTUALS												
1 555 Purchased Power	\$21,539,745	\$22,104,015	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 447 Sale for Resale	(\$12,805,875)	(\$15,517,405)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Less SMUD RECS	\$385,645	\$413,775	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 501 Thermal Fuel	\$2,623,111	\$2,267,901	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 547 CT Fuel	\$9,204,862	\$8,536,356	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 456 Transmission Revenue	(\$951,740)	(\$1,185,817)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 565 Transmission Expense	\$1,494,501	\$1,468,879	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 557 Broker Fees	\$87,884	\$78,612	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Less Clearwater directly assigned to ID	(\$1,653,450)	(\$1,386,702)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0 Adjusted Actual Net Expense	\$19,815,683	\$16,767,614	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
AUTHORIZED NET EXPENSE-SYSTEM												
1 555 Purchased Power	\$14,997,446	\$13,232,443	\$12,710,608	\$10,429,524	\$8,530,863	\$8,277,524	\$8,213,533	\$10,240,223	\$6,039,783	\$9,414,550	\$12,788,401	\$13,454,232
2 447 Sale for Resale	(\$6,903,038)	(\$6,253,766)	(\$6,574,919)	(\$8,035,136)	(\$7,462,411)	(\$6,358,811)	(\$7,752,369)	(\$4,810,418)	(\$6,288,985)	(\$7,401,091)	(\$8,405,153)	(\$8,733,727)
3 Less SMUD RECS	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969	\$383,969
4 501 Thermal Fuel	\$2,779,051	\$2,667,744	\$2,775,501	\$2,020,557	\$1,704,426	\$1,475,295	\$2,739,032	\$2,987,332	\$2,919,939	\$3,052,588	\$2,913,823	\$3,010,108
5 547 CT Fuel	\$9,324,060	\$8,646,899	\$8,377,117	\$4,998,775	\$3,034,991	\$2,592,359	\$7,522,825	\$8,820,667	\$9,214,643	\$9,279,297	\$9,863,116	\$10,707,641
6 456 Transmission Revenue	(\$963,388)	(\$699,857)	(\$845,492)	(\$729,613)	(\$937,639)	(\$1,003,326)	(\$1,180,267)	(\$1,024,807)	(\$947,472)	(\$1,081,240)	(\$894,934)	(\$878,220)
7 565 Transmission Expense	\$1,520,361	\$1,465,382	\$1,508,739	\$1,443,538	\$1,426,268	\$1,396,752	\$1,441,175	\$1,489,048	\$1,492,163	\$1,656,734	\$1,674,187	\$1,644,372
8 557 Broker Fees	\$42,656	\$64,015	\$129,860	\$97,390	\$52,577	\$70,281	\$65,808	\$76,848	\$80,944	\$43,966	\$52,696	\$100,670
9 Authorized Net Expense	\$21,181,117	\$19,506,829	\$18,465,383	\$10,609,004	\$6,833,044	\$6,834,043	\$11,453,706	\$18,143,082	\$14,899,984	\$15,248,767	\$18,376,205	\$19,689,045
20 Actual - Authorized Net Expense	(\$1,365,434)	(\$2,739,215)										
21 Resource Optimization	(\$6,780)	\$76,226										
22 Adjusted Net Expense	(\$1,372,214)	(\$2,662,989)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23 Washington Allocation	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%	65.24%
24 Washington Share	(\$895,232)	(\$1,737,334)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25 WA Retail Revenue Adjustment (+) Surcharge (-) Rebate	(\$777,950)	\$601,550										
26 Net Power Cost (+) Surcharge (-) Rebate	(\$1,673,182)	(\$1,135,784)										
27 Cumulative Balance	(\$1,673,182)	(\$2,808,966)										
Deferral Amount, Cumulative (Customer)	\$0	\$0										
Deferral Amount, Monthly	\$0	\$0										
Account 557280 Entry: (+) Rebate, (-) Surcharge	\$0	\$0										
Company Band Gross Margin Impact, Cumulative	(\$1,673,182)	(\$2,808,966)										

Jan-2013 changed from prior months due to ROC deferral charges & charging of Transmission an authorized. NO financial impact due to being in the Deadband. C. Amstrong

Avista Corp. - Resource Accounting
 WASHINGTON DEFERRED POWER COST CALCULATION - ACTUAL SYSTEM POWER SUPPLY EXPENSES

Line No.	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13
555 PURCHASED POWER												
1	\$10,052,771	\$10,888,066	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	\$985,401	\$985,401										
3	\$89,298	\$42,583										
4	\$151,593	\$151,593										
5	\$513,376	\$513,376										
6	\$3,356,106	\$3,032,593										
7	\$644	\$821										
8	\$127,624	\$168,708										
9	\$177,403	\$154,919										
10	\$231,637	\$275,639										
11	\$581,664	\$466,708										
12	\$235,641	\$345,785										
13	\$2,109,744	\$2,110,000										
14	\$1,215,984	\$1,578,213										
15	\$1,653,450	\$1,386,702										
16	\$61,878	\$52,809										
17	(\$14,480)	(\$49,702)										
18	\$21,539,745	\$22,104,015										
(1) Effective November, 2008, WNP-3 purchase expense has been adjusted to reflect the mid-point price, per Settlement Agreement, Cause No. U-86-89												
447 SALES FOR RESALE												
19	(\$9,056,956)	(\$11,348,683)										
20	(\$145,955)	(\$146,410)										
21	(\$89,524)	(\$93,651)										
22	(\$6,943)	(\$5,984)										
23	(\$42,340)	(\$36,776)										
24	(\$1,801,862)	(\$1,856,399)										
25	(\$1,752,795)	(\$2,029,502)										
26	(\$12,905,976)	(\$15,517,405)										
501 FUEL-DOLLARS												
27	\$678,253	\$531,716										
28	(\$53)	\$2,227										
29	\$1,916,760	\$1,730,757										
30	\$28,151	\$199										
31	\$2,823,111	\$2,287,901										
501 FUEL-TONS												
32	43,023	36,056										
33	97,687	92,223										
501 FUEL-COST PER TON												
34	\$15.76	\$14.75	wood									
35	\$19.62	\$18.80	coal									
36	(\$14)	\$1,281										
37	\$52,379	(\$19)										
38	\$14,890	\$0										
39	\$4,463,471	\$4,301,488										
40	\$4,589,425	\$4,233,735										
41	\$74,811	(\$129)										
42	\$9,204,982	\$8,536,356										

Avista Corp. - Resource Accounting
 WASHINGTON DEFERRED POWER COST CALCULATION - ACTUAL SYSTEM POWER SUPPLY EXPENSES

Line No.	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	AUG-13	Sep-13	Oct-13	Nov-13	Dec-13
43 TOTAL NET EXPENSE	\$20,481,843	\$17,390,887	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
456 TRANSMISSION REVENUE												
44 456100 ED AN												
45 456120 ED AN - BPA Settlement	(\$951,740)	(\$663,617)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46 Exclude Prior Year BPA Settlement	\$0	(\$12,224,000)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
47 456705 ED AN - Do not include Low Voltage	\$0	\$11,692,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
48 Total 456 Transmission Revenue	(\$951,740)	(\$1,195,617)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
565 TRANSMISSION EXPENSE												
49 565000 ED AN	\$1,482,471	\$1,464,649	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50 565312 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51 565710 ED AN	\$2,030	\$2,030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52 Total 565 Transmission Expense	\$1,484,501	\$1,468,679	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53 Total 567170 ED AN Broker Fees	\$87,884	\$78,612	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESOURCE OPTIMIZATION												
54 Econ Dispatch-557010	\$886,629	\$1,030,570	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55 Econ Dispatch-557150	\$5,165,586	\$4,950,782	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56 Gas Bookouts-557700	\$0	\$5,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57 Gas Bookouts-557711	\$0	(\$5,100)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58 Iniraco Thermal Gas-557730	\$4,446,589	\$4,473,129	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
59 Fuel Dispatch In -456010	(\$1,086,961)	(\$856,810)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
60 Fuel Dispatch-456015	(\$1,664,426)	(\$130,271)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
61 Iniraco Thermal Gas-456730	(\$7,893,996)	(\$9,311,944)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62 Fuel Bookouts-456711	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63 Fuel Bookouts-456720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64 Resource Optimization Subtotal	(\$44,608)	\$65,456	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65 Misc. Power Exp. Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
66 Misc. Power Exp. Actual-557180 ED AN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
67 KEWF Contract Buyout	\$47,200	\$34,400	\$34,400	\$14,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68 Misc. Power Exp. Subtotal	\$47,200	\$34,400	\$34,400	\$14,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69 Wind REC Exp Authorized	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
70 Wind REC Exp Actual 557395	(\$9,371)	(\$13,630)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
71 Wind REC Subtotal	(\$9,371)	(\$13,630)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
72 Net Resource Optimization	(\$6,780)	\$76,226	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
73 Adjusted Actual Net Expense	\$21,075,708	\$17,816,767	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Avista Corp. - Resource Accounting
 Washington Electric Jurisdiction
Energy Recovery Mechanism (ERM) Retail Revenue Credit Calculation - 2013

Retail Sales - MWh	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	YTD
Total Billed Sales	551,664	547,330											1,098,994
Deduct Prior Month Unbilled	(396,432)	(394,313)	(345,363)										(1,136,108)
Add Current Month Unbilled	394,313	345,363											739,676
Total Retail Sales	549,545	498,380	(345,363)										702,562
Test Year Retail Sales	525,347	517,091	479,129	413,722	412,815	423,337	437,672	482,257	407,780	448,468	476,296	561,952	5,674,856
Difference from Test Year	24,198	(18,711)											5,487
Production Rate - \$/MWh	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$32.15	\$176,400
Total Revenue Credit - \$	\$777,960	(\$601,550)											

ACCOUNT DESCRIPTION	TOWN	REVENUE CLASS CODE	RATE SCH	Current		Prior		Prior		Net Change	
				Gross Unbilled KWH	Gross Unbilled REVENUE	Month Reversal KWH	Month Reversal REVENUE	Month Reversal KWH	Month Reversal REVENUE	KWH	REVENUE
ASHINGTON											
sidential Service	2800	01	001	163,287,849	\$ 13,162,486	(180,403,918)	\$ (15,289,065)			(24,136,069)	\$ (2,126,579)
sidential Farm Gen	2800	01	012	3,618,024	\$ 461,751	(3,951,446)	\$ (600,196)			(333,421)	\$ (38,444)
sidential Farm Lg	2800	02	022	2,424,846	\$ 179,061	(2,588,878)	\$ (190,672)			(164,032)	\$ (11,511)
sidential Farm Pump	2800	03	032	153,988	\$ 22,488	(181,676)	\$ (24,985)			(27,188)	\$ (2,397)
mmercial General	2800	21	011	26,711,795	\$ 3,000,136	(28,976,482)	\$ (3,377,924)			(3,264,687)	\$ (377,789)
mmercial Lg General	2800	21	021	62,363,181	\$ 4,922,874	(74,577,863)	\$ (5,820,690)			(12,224,672)	\$ (897,706)
mmercial Extra Lg	2800	21	025	22,338,761	\$ 1,385,368	(26,373,264)	\$ (1,646,988)			(3,034,493)	\$ (160,629)
mmercial Pump	2800	21	031	1,855,054	\$ 139,838	(1,816,768)	\$ (151,920)			(161,702)	\$ (11,782)
ustrial General	2800	31	011	307,917	\$ 33,454	(272,513)	\$ (29,992)			35,404	\$ 3,472
ustrial Lg General	2800	31	021	6,388,647	\$ 402,903	(6,086,134)	\$ (464,873)			(697,567)	\$ (91,970)
ustrial Extra Lg	2800	31	025	63,604,103	\$ 3,542,716	(68,447,377)	\$ (3,770,777)			(4,843,654)	\$ (228,061)
ustrial Pump	2800	31	031	539,985	\$ 48,935	(636,865)	\$ (66,490)			(97,010)	\$ (7,555)
ASHINGTON TOTAL				345,362,690	\$ 27,301,930	(394,312,611)	\$ (31,212,991)			(48,949,621)	\$ (3,811,001)
AHO											
sidential Service	3800	01	001	70,128,064	\$ 6,022,641	(88,839,392)	\$ (7,587,278)			(18,711,308)	\$ (1,564,634)
sidential Farm Gen	3800	01	012	1,601,095	\$ 164,081	(1,771,338)	\$ (186,713)			(270,243)	\$ (24,532)
sidential Farm Lg	3800	01	022	654,324	\$ 42,901	(772,122)	\$ (49,839)			(117,798)	\$ (6,937)
sidential Farm Pump	3800	01	032	115,489	\$ 12,641	(136,267)	\$ (14,398)			(20,788)	\$ (1,757)
mmercial General	3800	21	011	17,436,797	\$ 1,636,186	(20,666,005)	\$ (1,889,658)			(3,229,808)	\$ (252,660)
mmercial Lg General	3800	21	021	28,482,317	\$ 1,945,228	(33,666,414)	\$ (2,284,833)			(5,173,097)	\$ (319,705)
mmercial Extra Lg	3800	21	025	4,802,864	\$ 281,146	(6,295,879)	\$ (281,613)			(483,015)	\$ (20,467)
mmercial Pump	3800	21	031	885,261	\$ 79,067	(1,044,635)	\$ (91,388)			(158,374)	\$ (13,331)
ustrial General	3800	31	011	230,938	\$ 21,226	(181,676)	\$ (16,587)			48,262	\$ 4,639
ustrial Lg General	3800	31	021	5,167,609	\$ 324,928	(6,666,626)	\$ (351,684)			(429,917)	\$ (26,660)
ustrial Extra Lg	3800	31	025	17,546,767	\$ 950,084	(19,380,466)	\$ (1,030,919)			(1,833,699)	\$ (80,835)
ustrial Pump	3800	31	031	866,261	\$ 76,806	(1,044,635)	\$ (69,910)			(159,374)	\$ (13,304)
AHO TOTAL				147,825,776	\$ 11,535,705	(178,353,935)	\$ (13,866,024)			(30,528,159)	\$ (2,320,319)
ASHINGTON & IDAHO TOTAL				493,188,666	\$ 38,837,635	(672,676,446)	\$ (45,078,787)			(79,487,780)	\$ (6,731,320)

Avista Corp. - Resource Accounting

2013 Washington ERM Transmission Authorized Adjustment

Background

The 2013 Transmission Revenue (456) Authorized in the ERM calculation will be updated to correct for difference in the detailed workpapers and the summary. The correct authorized should not include Borderline Wheeling Low Voltage, Borderline Wheeling Low Voltage that is directly assigned to Idaho and Washington (456700) and the authorized should not include and additional 1/3 BPA Settlement

456 Other Electric Revenue Authorized - Detailed Workpapers - in Thousands

	2011 Actual	Adjustment	2012 Proforma	
Borderline Wheeling Transmission	7,105	(227)	6,878	
Borderline Wheeling Low Voltage	1,074	(4)	1,070	
Seattle/Tacoma Main Canal	288	(10)	278	
Seattle/Tacoma Summer Falls	74	-	74	
OASIS nf & SF Whel (Other Wheeling)	3,101	(118)	2,983	
PP&L - Dry Gulch	228	(10)	218	
Spokane Waste to Energy Plant	160	(132)	28	
Grand Coulee Project 456017	8	-	8	Captured in Other Revenue
Palouse Wind	-	200	200	
Stimson Lumber	1	8	9	
BPA Parallel Operating Adgreement	-	392	392	Already included BPA Settlement
Hydro Tech Systems - Meyers Falls	-	6	6	
BPA Parallel Capacity Support	200	(200)	-	
Total 456 Revenue	12,239	(95)	12,144	

2011 Actual Borderline Wheeling Low Voltage

Low Voltage B on A	939,288	456705 ED AN	} \$134,598 shouldn't be included in authorized - directly assigned to ID & WA
Other Electric Rev- Low Voltage	43,473	456700 ED ID	
Other Electric Rev- Low Voltage	91,125	456700 ED WA	
Subtotal Actual Transmission Revenue	1,073,886		

These don't match due to low voltage and Grand Coulee

456 Transmission Revenue Authorized Summary Workpapers - Used in ERM Calculation

Authorized Transmission Revenue - Difference	Authorized	11,065,962	Diff = 1,078,038
1/3 BPA Settlement Revenue		392,383	
Total Authorized Transmission Revenue used in ERM		11,458,350	

Corrected Authorized

11,065,962

Monthly Spread	Previous Authorized	Updated Authorized
Jan	963,388	963,388
Feb	758,834	699,857
Mar	875,473	845,492
Apr	755,484	729,613
May	867,341	837,639
Jun	1,038,903	1,003,326
Jul	1,201,409	1,160,267
Aug	1,060,938	1,024,607
Sep	981,069	947,472
Oct	1,119,586	1,081,246
Nov	926,564	894,834
Dec	909,361	878,220
Total	11,458,350	11,065,962

(0)

2012 REC/2013
 Author Reid

Avista Corp
Pro forma January - December
ERM Authorized Expense and Retail Sales

	Total	January	February	March	April	May	June	July	August	September	October	November	December
1 <u>ERM Authorized Power Supply Expense - System Numbers (1)</u>													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
22													
23 <u>ERM Authorized Washington Retail Sales (2)</u>													
24													
25													
26													
27													
28													
29													
30													
31													
32													
33													
34													
35													

	Total	January	February	March	April	May	June	July	August	September	October	November	December
26	5,574,856	525,347	517,091	478,129	413,722	412,815	423,337	437,672	482,257	407,780	448,458	475,296	551,952
28													
29													
30													
31													
32													
33													
34													
35													

1) Multiply system numbers by 66.24% to determine Washington share.
 2) 2011 weather normalized Washington retail sales.

11065962
 292383
 1/3 BFA
 Settlement
 RUNMM
 11,458,345

Avista Corporation
 - Energy Delivery -
 Pro Forma Transmission Revenue/Expenses
 (\$000s)

Workpaper Ref. E-PTR-3

Line No.	2011 Actual	Adjusted	2013 Pro Forma Period
<u>556 OTHER POWER SUPPLY EXPENSES</u>			
1	NWPP 48	-3 E-PTR-1	45
<u>560-71.4, 935.3-4 TRANSMISSION O&M EXPENSE</u>			
2	Colstrip O&M - 500kV Line 456	-69	387
3	ColumbiaGrid Development 131	18	149
4	ColumbiaGrid Planning 171	53	224
5	ColumbiaGrid OASIS 26	13	39
6	Canada to N.Cal (CNC) Project 0	253	253
7	Transmission Line Ratings Confirmation Plan 0	982	982
8	* Grid West (WA) 79	-79 E-PTR-1	0
9	Total Account 560-71.4, 935.3-4 863	1,171 E-PTR-1, E:16	2,034
<u>561 TRANSMISSION EXP-LOAD DISPATCHING</u>			
10	Elect Sched & Acctg Srv (OATI) 169	3 E-PTR-1	172
<u>566 TRANSMISSION EXP-OPRN-MISCELLANEOUS</u>			
11	NERC CIP 52	3	55
12	OASIS Expenses 1	8	9
13	BPA Power Factor Penalty 162	-12	150
14	WECC - Sys. Security Monitor 171	34	205
15	WECC Admin & Net Oper Comm Sys 359	-31	328
16	WECC - Loop Flow 16	14	30
17	Total Account 556 761	16 E-PTR-1	777
18	TOTAL EXPENSE 1,841	1,187	3,028
<u>456 OTHER ELECTRIC REVENUE</u>			
19	Borderline Wheeling Transmission 7,105	-227	6,878
20	Borderline Wheeling Low Voltage 1,074	-4	1,070 ①
21	Seattle/Tacoma Main Canal 288	-10	278
22	Seattle/ Tacoma Summer Falls 74	0	74
23	OASIS nf & stf Whl (Other Whl) 3,101	-118	2,983
24	PP&L - Dry Gulch 228	-10	218
25	Spokane Waste to Energy Plant 160	-132	28
26	Grand Coulee Project 8	0	8 ②
27	Palouse Wind 0	200	200
28	Stimson Lumber 1	8	9
29	BPA Parallel Operating Agreement 0	392	392
30	Hydro Tech Systems - Meyers Falls 0	6	6
31	BPA Parallel Capacity Support 200	-200	0
32	Total Account 456 12,239	-95 E-PTR-1	12,144
33	TOTAL REVENUE 12,239	-95	12,144
34	TOTAL NET EXPENSE -10,398	1,282	-9,116

* Grid West/RTO Deposit Amortization for Washington ends June 2011.

① 1070
 8
 Prep by 1078
 Date:

Oracle Applications - Avista Production Financials

File Edit View Folder Tools Actions Window Help

Oracle Applications - Avista Production Financials

Detail Balance Report - Actual - USD - FEB 2013

Balance Type: Actual Currency Type: Total

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
FEB 2013	USD	-77,412.00		-839,268.00	

Journal Details Summary Balances

start | Calendar - Microsoft | 2012 Transactions | Oracle Applications | Oracle Applications | Oracle Applications | 11:13 AM

Low Voltage B on A
 AN → dont include
 → ~~include~~ in
 authorize
 or actuals

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201112	USD	-3,522.77		-43,473.24	

Low voltage
 10 direct charge
 dont include
 in authorized
 or actuals

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201112	USD	8,161.63		-91,125.21	

*Low Voltage - with direct
 don't include
 in authorized
 or actuals*

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201112	USD	-673.41		117831.00	

456017 → Grand
total

don't include
in authorize
or actuals

Attachment D

Avista Corporation
Monthly Power Cost Deferral Report
Month of February 2013

REC Revenues Deferral Journal for February 2013

Avista Corporation Journal Entry

Effective Date: 201302

Last Saved by: Gina Armstrong
 Submitted by: Gina Armstrong
 Approved by:

Journal: 475-WASHINGTON REC DEFERRAL
 Team: Resource Accounting
 Type: C
 Category: DJ
 Currency: USD

Last Saved: 03/06/2013 1:30 PM

Approval Requested: 03/06/2013 1:32 PM

Seq	Co.	FERC	Ser.	Jur.	S.L.	Debit	Credit	Comment
10	001	557322 - DEF POWER SUPPLY EXP-RECS	ED	WA	DL	29,556.00		WA REC Deferral Expense
20	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL		29,556.00	WA REC Balance
30	001	419016 - INTEREST INCOME ON REC DEFERRAL	ED	WA	DL	0.00		WA REC Interest Income Accrual
40	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL		0.00	WA REC Balance Interest Income Accrual
50	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL	944.00		WA REC Interest Expense Accrual
60	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL		944.00	WA REC Balance Interest Expense Accrual
70	001	431100 - OTHER INTEREST EXP	ED	WA	DL	932.22		Reverse Jan & Feb Int. on EWEB Recs
80	001	254360 - REG LIABILITY WA REC'S	ED	WA	DL	466.10		Reverse Jan & Feb Int on EWEB Recs
90	001	431016 - INTEREST EXPENSE ON REC DEFERRAL	ED	WA	DL		466.10	Add Jan Int. on EWEB 2012 Balance
100	001	186322 - MISC DEF DEBIT - WA REC DEF	ED	WA	DL		466.10	Add Jan Int. on EWEB 2012 Balance
Totals:						31,898.32	31,898.32	

[Signature]
 Prepared by Gina Armstrong
 Date 3-6-13

[Signature]
 Reviewed by
 Date 3-6-13

Explanation:
 To account for the Washington REC Deferral per Washington UE-120436 and UE-120437.

Approved for Entry
 Corporate Accounting use Only

Avista Corp. - Resources Accounting
 DJ475 - Washington REC Deferral

Changes Semiannually on January 1 and July 1

The rate is based on Avista's actual cost of debt, updated semiannually.

The actual cost of debt calculated at 6/30 will be used for the interest calculation from July through December.

The actual cost of debt calculated at 12/31 will be used for the interest calculation from January through June.

Interest will be accrued monthly and compounded semi-annually.

Interest is calculated using the prior month ending balance plus 1/2 month of current month charges times the current after tax interest rate

Actual cost of debt at 12/31/13 is	5.711%	Actual cost of debt at 06/30/13 is	5.713%
The monthly rate is:	0.00476 Before Tax	The monthly rate is:	0.00476 Before Tax
	0.0030935 After Tax		0.0030945 After Tax
	35.00% Tax rate		35.00% Tax rate

Account 186322-ED-WA

0

Beginning Balance before interest (277,010)

				January	DFIT Expense	ADFIT
January	REC Deferral	29,099		Deferral	10,185 Operating	(10,185)
January	Interest		(812)	Interest	(284) Nonoperating	284
01-31-2013	Balance before interest	(247,911)			9,901 Total	(9,901)
				February	DFIT Expense	ADFIT
February	REC Deferral	(29,556)		Deferral	(10,345) Operating	10,345
February	Transfer 2012 Balance from 254360	(84,839)		Interest	(330) Nonoperating	330
February	Interest		(944)		(10,675) Total	10,675
02-28-2013	Balance before interest	(362,306)				
				March	DFIT Expense	ADFIT
March	REC Deferral	0		Deferral	0 Operating	0
March	Interest		(1,121)	Interest	(392) Nonoperating	392
03-31-2013	Balance before interest	(362,306)			(392) Total	392
				April	DFIT Expense	ADFIT
April	REC Deferral	0		Deferral	0 Operating	0
April	Interest		(1,121)	Interest	(392) Nonoperating	392
04-30-2013	Balance before interest	(362,306)			(392) Total	392
				May	DFIT Expense	ADFIT
May	REC Deferral	0		Deferral	0 Operating	0
May	Interest		(1,121)	Interest	(392) Nonoperating	392
05-31-2013	Balance before interest	(362,306)			(392) Total	392
				June	DFIT Expense	ADFIT
June	REC Deferral	0		Deferral	0 Operating	0
June	Interest		(1,121)	Interest	(392) Nonoperating	392
06-30-2013	Balance before interest	(362,306)			(392) Total	392
				July	DFIT Expense	ADFIT
July	GL Balance including interest	(368,546)		Deferral	0 Operating	0
July	REC Deferral	0		Interest	(399) Nonoperating	399
July	Interest		(1,140)		(399) Total	399
07-31-2013	Balance before interest	(368,546)				
				August	DFIT Expense	ADFIT
August	REC Deferral	0		Deferral	0 Operating	0
August	Interest		(1,140)	Interest	(399) Nonoperating	399
08-31-2013	Balance before interest	(368,546)			(399) Total	399
				September	DFIT Expense	ADFIT
September	REC Deferral	0		Deferral	0 Operating	0
September	Interest		(1,140)	Interest	(399) Nonoperating	399
09-30-2013	Balance before interest	(368,546)			(399) Total	399
				October	DFIT Expense	ADFIT
October	REC Deferral	0		Deferral	0 Operating	0
October	Interest		(1,140)	Interest	(399) Nonoperating	399
10-31-2013	Balance before interest	(368,546)			(399) Total	399
				November	DFIT Expense	ADFIT
November	REC Deferral	0		Deferral	0 Operating	0
November	Interest		(1,140)	Interest	(399) Nonoperating	399
11-30-2013	Balance before interest	(368,546)			(399) Total	399
				December	DFIT Expense	ADFIT
December	REC Deferral	0		Deferral	0 Operating	0
December	Interest		(1,140)	Interest	(399) Nonoperating	399
12-31-2013	Balance before interest	(368,546)			(399) Total	399

**Avista Corp. - Resource Accounting
 Washington REC Deferral Summary - DJ475**

	Jan-13	Feb-13	Total
Total Revenue Deferral	Adj. \$35 Surcharge	(\$26,237) Rebate	(\$26,202) Rebate
Total Expense Deferral	\$854 Surcharge	(\$4,208) Rebate	(\$3,354) Rebate
Total	\$890 Surcharge	(\$30,445) Rebate	(\$29,556) Rebate
Debit	18622	557322	557322
Credit	557322	186222	186222

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
01/15/13	USD	-82,772.00		-153,522.00	

Journal Details Summary Balances

82,772 Total

Avista Corp. - Resource Accounting
 2J 475 - Washington REC Deferral
 2013 REC Revenue Deferral Calculation
 Per UE-120436 and UG-120437 Order 14

Actual	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total
Non WA EIA - Voluntary REC Revenue	(\$70,550)	(\$82,772)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$153,322)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WA EIA937 Requirement (EWEB) - Broker Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sacramento Municipal Utility District (SMUD) - REC Revenue	(\$386,645)	(\$413,775)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$800,420)
Total	(\$457,195)	(\$496,547)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$953,742)

Authorized - System	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total
Non WA EIA - Voluntary REC Revenue	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$377,500)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$158,000)
WA EIA937 Requirement (EWEB) - Broker Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sacramento Municipal Utility District (SMUD) - REC Revenue	(\$470,394)	(\$424,872)	(\$489,762)	(\$455,220)	(\$470,394)	(\$455,220)	(\$313,596)	(\$313,596)	(\$303,480)	(\$313,596)	(\$303,902)	(\$313,596)	(\$4,607,627)
Total Authorized	(\$501,852)	(\$456,330)	(\$501,220)	(\$565,678)	(\$501,852)	(\$486,678)	(\$345,054)	(\$345,054)	(\$334,938)	(\$424,054)	(\$335,360)	(\$345,054)	(\$5,143,127)

Difference	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total
Non WA EIA - Voluntary REC Revenue	(\$39,092)	(\$51,314)	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$224,178
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$158,000
WA EIA937 Requirement (EWEB) - Broker Expense	\$83,749	\$11,097	\$469,762	\$455,220	\$470,394	\$455,220	\$313,596	\$313,596	\$303,480	\$313,596	\$303,902	\$313,596	\$3,807,207
Sacramento Municipal Utility District (SMUD) - REC Revenue	\$44,857	(\$40,217)	\$501,220	\$565,678	\$501,852	\$486,678	\$345,054	\$345,054	\$334,938	\$424,054	\$335,360	\$345,054	\$4,189,385
Total (+) = Surcharge													

WA Share of Difference	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total
Non WA EIA - Voluntary (65.24%)	(\$25,472)	(\$33,477)	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$146,254
WA EIA937 Requirement (EWEB) - PGE Revenue (100%)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$158,000
WA EIA937 Requirement (EWEB) - Broker Expense (100%)	\$64,574	\$7,240	\$306,473	\$296,986	\$306,885	\$296,986	\$204,590	\$204,590	\$197,990	\$204,590	\$198,265	\$204,590	\$2,483,822
SMUD (65.24%)	\$29,099	(\$26,237)	\$326,996	\$396,509	\$327,408	\$317,509	\$225,113	\$225,113	\$218,514	\$304,113	\$218,789	\$225,113	\$2,788,076
Total - 100% Surcharge (+) or Rebate (-)													

Accounting Entries
 186322-ED-WA
 557322-ED-WA

January Adj
 29,099 was recorded (65.16%)
 s/o 29,134
 s/o 65.24% adjustment = 35
 Debit 186322 35
 Credit 557322 35

Debit
 Credit

Wista Corp. - Resource Accounting
 2013 REC Revenue Deferral
 2013 REC Revenue Deferral Calculation
 per UE-120436 and UG-120437 Order 14

	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total
Actual													
Non WA EIA - Voluntary REC Revenue	(\$70,550)	(\$82,772)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$153,322)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
WA EIA937 Requirement (EWEB) - Broker Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sacramento Municipal Utility District (SMUD) - REC Revenue	(\$386,645)	(\$413,775)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$800,420)
Total	(\$457,195)	(\$496,547)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$963,742)
Authorized - System													
Non WA EIA - Voluntary REC Revenue	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$31,458)	(\$377,500)
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	(\$79,000)	\$0	\$0	\$0	\$0	\$0	(\$79,000)	\$0	\$0	(\$158,000)
WA EIA937 Requirement (EWEB) - Broker Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sacramento Municipal Utility District (SMUD) - REC Revenue	(\$470,394)	(\$424,872)	(\$469,762)	(\$455,220)	(\$470,394)	(\$455,220)	(\$313,596)	(\$313,596)	(\$303,480)	(\$313,596)	(\$303,902)	(\$313,596)	(\$4,607,627)
Total Authorized	(\$501,852)	(\$456,330)	(\$501,220)	(\$565,678)	(\$501,852)	(\$486,678)	(\$345,054)	(\$345,054)	(\$334,938)	(\$424,054)	(\$335,360)	(\$345,054)	(\$5,143,127)
Difference													
Non WA EIA - Voluntary REC Revenue	(\$39,092)	(\$51,314)	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$31,458	\$224,178
WA EIA937 Requirement (EWEB) - PGE Revenue	\$0	\$0	\$0	\$79,000	\$0	\$0	\$0	\$0	\$0	\$79,000	\$0	\$0	\$158,000
WA EIA937 Requirement (EWEB) - Broker Expense	\$83,749	\$11,097	\$469,762	\$455,220	\$470,394	\$455,220	\$313,596	\$313,596	\$303,480	\$313,596	\$303,902	\$313,596	\$3,807,207
Sacramento Municipal Utility District (SMUD) - REC Revenue	\$44,657	(\$40,217)	\$501,220	\$565,678	\$501,852	\$486,678	\$345,054	\$345,054	\$334,938	\$424,054	\$335,360	\$345,054	\$4,189,385
WA Share of Difference													
Non WA EIA - Voluntary (65.24%)	(\$25,503)	(\$33,477)	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$20,523	\$146,254
WA EIA937 Requirement (EWEB) - PGE Revenue (100%)	\$0	\$0	\$0	\$79,000	\$0	\$0	\$0	\$0	\$0	\$79,000	\$0	\$0	\$158,000
WA EIA937 Requirement (EWEB) - Broker Expense (100%)	\$54,638	\$7,240	\$306,473	\$296,986	\$306,885	\$296,986	\$204,590	\$204,590	\$197,980	\$204,590	\$198,265	\$204,590	\$2,483,822
SMUD (65.24%)	\$29,134	(\$26,237)	\$326,996	\$396,509	\$327,408	\$317,509	\$225,113	\$225,113	\$218,514	\$304,113	\$218,789	\$225,113	\$2,786,076

Accounting Entries
 186922-ED-WA
 557322-ED-WA

January corrected
 29134
 - 29099
 D 186322
 C 557322
 35

Debit Credit
 Debit Credit

Avista Corp. - Resource Accounting
Sacramento Municipal Utility District (SMUD) Deal Delivery Summary From Nucleus

Deal #	\$/MWh	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total MWhs
		Volume - MWhs												
System NR	\$0.00	12	-	-	-	-	-	-	-	-	-	-	-	12
System	\$9.00	1,750	8,400	-	-	-	-	-	-	-	-	-	-	10,150
System	\$9.50	6,599	16,800	-	-	-	-	-	-	-	-	-	-	23,399
CS2	\$8.00	27,929	16,800	-	-	-	-	-	-	-	-	-	-	44,729
CS2	\$7.50	7,942	5,890	-	-	-	-	-	-	-	-	-	-	13,832
Mid C	\$8.00	2,400	-	-	-	-	-	-	-	-	-	-	-	2,400
Mid C	\$7.50	801	-	-	-	-	-	-	-	-	-	-	-	801
Lanc	\$8.00	-	-	-	-	-	-	-	-	-	-	-	-	-
Lanc	\$7.50	-	-	-	-	-	-	-	-	-	-	-	-	-
Total All Deals		47,433	47,890	-	-	-	-	-	-	-	-	-	-	95,323
Total Excluding "Brown"		47,421	47,890	-	-	-	-	-	-	-	-	-	-	95,311
Power Deal 141888														

	Dollars													Dollars
	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total	
System NR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
System	\$15,750	\$75,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$91,350
System	\$62,691	\$159,600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$222,291
CS2	\$223,432	\$134,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$357,832
CS2	\$59,565	\$44,175	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$103,740
Mid C	\$19,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$19,200
Mid C	\$6,008	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,008
Lanc	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lanc	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total All Deals	\$386,645	\$413,775	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$800,420
Total Excluding "Brown"	\$386,645	\$413,775	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$800,420
Power Deal 141888														

Avista Corp. - Resource Accounting
 DJ 475 - Washington REC Deferral
 2013 REC Expense Deferral Calculation
 Per UE-120436 and UG-120437 Order 14

Actual	Jan-13	Feb-13	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Total
Other Non WA EIA - Voluntary REC Expense	\$29,760	\$20,402											\$50,162
WA EIA 937 Requirement (EWEB (Expense & Broker Fees))	\$185,214	\$3,964	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$189,177
Total	\$214,974	\$24,366	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$239,339
Authorized - System													
Other Non WA EIA - Voluntary REC Expense	\$29,760	\$26,880	\$29,760	\$28,760	\$29,760	\$28,800	\$0	\$0	\$0	\$0	\$0	\$0	\$173,720
WA EIA937 Requirement (EWEB) - Expense	\$184,359	\$3,945	\$3,945	\$184,359	\$3,945	\$3,945	\$184,359	\$3,945	\$3,945	\$184,359	\$3,945	\$3,945	\$769,000
Total Authorized	\$214,119	\$30,825	\$33,705	\$213,119	\$33,705	\$32,745	\$184,359	\$3,945	\$3,945	\$184,359	\$3,945	\$3,945	\$942,720
Difference													
Other Non WA EIA - Voluntary REC Expense	\$0	(\$6,478)	(\$29,760)	(\$28,760)	(\$29,760)	(\$28,800)	\$0	\$0	\$0	\$0	\$0	\$0	(\$123,558)
WA EIA937 Requirement (EWEB) - Expense	\$854	\$18	(\$3,945)	(\$184,359)	(\$3,945)	(\$3,945)	(\$184,359)	(\$3,945)	(\$3,945)	(\$184,359)	(\$3,945)	(\$3,945)	(\$579,823)
Total (+) = Surcharge	\$854	(\$6,459)	(\$33,705)	(\$213,119)	(\$33,705)	(\$32,745)	(\$184,359)	(\$3,945)	(\$3,945)	(\$184,359)	(\$3,945)	(\$3,945)	(\$703,381)
WA Share of Difference													
Non WA EIA - Voluntary (65.24%)	\$0	(\$4,226)	(\$19,415)	(\$18,763)	(\$19,415)	(\$18,789)	\$0	\$0	\$0	\$0	\$0	\$0	(\$80,609)
WA EIA937 Requirement (EWEB) - (100%)	\$854	\$18	(\$3,945)	(\$184,359)	(\$3,945)	(\$3,945)	(\$184,359)	(\$3,945)	(\$3,945)	(\$184,359)	(\$3,945)	(\$3,945)	(\$579,823)
Total - 100% Surcharge (+) or Rebate (-)	\$854	(\$4,208)	(\$23,381)	(\$203,122)	(\$23,381)	(\$22,734)	(\$184,359)	(\$3,945)	(\$3,945)	(\$184,359)	(\$3,945)	(\$3,945)	(\$660,432)

Accounting Entries	Debit	Credit	Debit	Credit
186322-ED-WA				
557322-ED-WA				

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
001 2012	USD	54,802.25		131,762.25	

54 802
(34 400)

20,402

Total
KFWF Contract
Buyout

Oracle Applications - Avista Production Financials

File Edit View Folder Tools Actions Window Help

Oracle

Balance Type: Actual Currency Type: Total

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201202	USD	0.00		181,250.00	

Journal Details Summary Balances

Windows Taskbar: start, @My Document (ALP), Oracle Applications, Oracle Applications, Oracle Applications, Oracle Applications, Oracle Applications, 1:39 PM

Avista Corp. - Resource Accounting
2012 REC Expense Deferral

Non-WA EIA - Voluntary REC Expense

Actual	\$362,866
Authorized	\$350,000
Difference	\$12,866 Surcharge position

Washington Share 65.16% \$8,383 Need to defer 100%

90% of Surcharge has already gone through ERM \$7,545 Need to remove
 10% remaining \$838 Include in new REC Deferral

Accounting Entries

		<u>Debit</u>	<u>Credit</u>
Add to REC Deferral at 100%			
Def Power Supply Exp - Recs	557322-ED-WA		\$8,383 Reduce Expense
Misc Def Debit-WA REC Def	186322-ED-WA	\$8,383	Reduce Deferral
Undo ERM Entry - 90%			
Deferred Power Supply Expense	557280-ED-WA	\$7,545	Increase Expense
Last Year ERM Defferal	186290-ED-WA		\$7,545 Reduce Deferral

WA EIA937 Requirement (EWEB)

Background

The EWEB RECS that were purchased in 2012 for \$362,5000 have already been offset by 407350 amorization expense, REC Sales to PGE and interest. The balance of \$93,221.71 is currently held in a regulatory liability account (254360) and needs to be cleared - see attached spreadsheet

Actual

EWEB REC Purchase	\$362,500
Broker Fees	\$23,375
Broker Fees - REC Sale Offset	-\$2,031
Interest Credit	-\$4,656
Total EWEB REC Purchase	\$379,188

Authorized (65.16 % of 725,000)	\$472,410
Difference	-\$93,222 Rebate Position

Accounting Entries

		<u>Debit</u>	<u>Credit</u>
Add to REC Deferral			
Def Power Supply Exp - Recs	557322-ED-WA	\$0	
Misc Def Debit-WA REC Def	186322-ED-WA		\$93,222
To Clear EWEB Liability Account]			
Regulatory Liability EWEB	254360-ED-WA	\$93,222	

Total Transfer to 186322-ED-WA	
Non-Voluntary Surcharge	\$8,383
EWEB Rebate	-\$93,222
Total	-\$84,839

Avista Corporation Journal Entry

Effective Date: 201302

Journal: 486 REG AMORTS
 Team: Resource Accounting
 Type: C
 Category: RJ
 Currency: USD

Last Saved by: Carolyn Groome
 Submitted by: Carolyn Groome
 Approved by: John Wilcox

Last Saved: 03/04/2013 2:48 PM
 Approval Requested: 03/04/2013 2:49 PM
 Approved on: 03/04/2013 3:51 PM

Seq	Co.	FERC	Task	Exp.	Org.	Quantity Co.	FERC	Debit	Credit	Comment	Ser.	Jul.	S.L.	
10	001	253890 - ID - CLARK FORK RELIC	540000 - Rents	885 Miscellaneous	H04	33,333.33	001	137.23		Clark Fork Interest Accrual	ED	ID	DL	
20	001	419390 - INT INC DEFERRED CF PM&E IDAHO							137.23	Clark Fork Interest Accrual	ED	ID	DL	
30	001	182321 - REG ASSET - ROSEBURG/MEDFORD DEFERRAL							66,665.99	Roseburg amortization	GD	OR	DL	
40	001	407321 - REG AMORT ROSEBURG MEDFORD DEFERRAL						66,665.99		Roseburg amortization	GD	OR	DL	
50	001	431100 - OTHER INTEREST EXP						932.22	932.22	EWEB REC Deferral Interest Jan/Feb2013	ED	WA	DL	
60	001	254360 - REG LIABILITY WA RECS						67,735.44	67,735.44	EWEB Rec Deferral Interest Jan/Feb2013	ED	WA	DL	
								Totals:						
10	09805311	- 10 e Future Storage	540000 - Rents	885 Miscellaneous	H04	33,333.33	001			232681 - ACCTS PAY LAKE CDA CURRENT FUNDS	ZZ	ZZ	ZZ	
20	09805312	- CDA Tribe 4c Settlem	537200 - conservation	855 Land and Land	C04	166,666.67	001			165681 - PREPAYMENT LAKE Cda 4c CDR FUND	ZZ	ZZ	ZZ	
30	02805303	- WA implemn 4 Spo Ri	537200 - Conservation	885 Miscellaneous	C04	3,859.66	001			182323 - REG ASSET SPOKANE RIVER PM&Es	ED	WA	ED	
40	03805141	- ID implemn 4 Spok Riv	537200 - Conservation	885 Miscellaneous	C04	2,249.66	001			182323 - REG ASSET SPOKANE RIVER PM&Es	ED	ID	ED	
50	03800548	- Idaho P M & E Expens	537200 - PM&E Conservation	885 Miscellaneous	B04	20,190.60	001			253890 - ID - CLARK FORK RELIC	ED	ID	ED	
60	03800548	- Idaho P M & E Expens	537300 - PM&E Recreation	885 Miscellaneous	B04	2,243.40	001			253890 - ID - CLARK FORK RELIC	ED	ID	ED	
								Total:						
										228,543.32				

Need to Reverse then add to Rec, amount of deferral amount

Avista Corp.
Power Supply Pro forma - Washington Jurisdiction
System Numbers - Jan 2011 - Dec 2011 Actual and Jan 2013 - Dec 2013 Pro Forma
2011 Weather Normalized Load
DR 223 6-4-12

Line No.	Jan 11 - Dec 11 Actuals	Adjustment	Jan 13 - Dec 13 Pro forma
<u>555 PURCHASED POWER</u>			
1	\$0	\$12,281	\$12,281
2	118,055	-114,954	3,101
3	0	19,059	19,059
4	2,017	-2,017	0
5	5,569	6,256	11,825
6	1,597	203	1,800
7	4,322	-4,322	0
8	6,060	693	6,753
9	4,169	-4,169	0
10	860	-66	794
11	21,093	967	22,060
12	1,733	1,366	3,099
13	65	-65	0
14	0	19,217	19,217
15	14,836	579	15,415
16	6	0	6
17	1,334	-262	1,072
18	1,922	112	2,034
19	2,387	27	2,414
20	0	6,150	6,150
21	118	-118	0
22	59	-59	0
23	19,070	-19,070	0
24	645	-645	0
25	3,633	-385	3,248
26	209,550	-79,221	130,329
<u>557 OTHER EXPENSES</u>			
27	884	0	884
28	374	-200	174
29	0	769	769
30	-151	151	0
31	190,130	-190,130	0
32	191,237	-189,410	1,827
<u>501 THERMAL FUEL EXPENSE</u>			
33	11,448	-1,372	10,076
34	20	0	20
35	17,623	3,012	20,635
36	294	0	294
37	29,385	1,640	31,025
<u>547 OTHER FUEL EXPENSE</u>			
38	18,449	18,655	37,104
39	7,228	-14	7,214
40	22,845	11,646	34,491
41	5,537	614	6,151
42	0	-3,457	-3,457
43	0	5,830	5,830
44	0	2,140	2,140
45	24	0	24
46	424	1,466	1,890
47	26	33	59
48	376	48	424
49	73	441	514
50	54,982	37,401	92,383

*Clearwater REC's
 ENEB*

Avista Corp.
Power Supply Pro forma - Washington Jurisdiction
System Numbers - Jan 2011 - Dec 2011 Actual and Jan 2013 - Dec 2013 Pro Forma
2011 Weather Normalized Load
DR 223 6-4-12

Line No.	Jan 11 - Dec 11 Actuals	Adjustment	Jan 13 - Dec 13 Pro forma	
<u>565 TRANSMISSION OF ELECTRICITY BY OTHERS</u>				
51	WNP-3	789	15	804
52	Black Creek Wheeling	39	-39	0
53	Wheeling for System Sales & Purchases	172	0	172
54	BPA PTP for Colstrip, Coyote & Lancaster	12,861	332	13,193
55	BPA Townsend-Garrison Wheeling	1,257	251	1,508
56	Avista on BPA - Borderline	1,237	10	1,247
57	Kootenai for Worley	45	0	45
58	Sagle-Northern Lights	136	0	136
59	Northwestern for Colstrip	311	0	311
60	PGE Firm Wheeling	643	0	643
61	Total Account 565	17,490	569	18,059
<u>536 WATER FOR POWER</u>				
62	Headwater Benefits Payments	974	-39	935
<u>549 MISC OTHER GENERATION EXPENSE</u>				
63	Rathdrum Municipal Payment	160	0	160
64	TOTAL EXPENSE	503,778	-229,061	274,717
<u>447 SALES FOR RESALE</u>				
65	Modeled Short-Term Market Sales	0	37,049	37,049
66	Actual ST Market Sales - Physical	90,744	-89,228	1,516
67	Actual ST Market Sales - Financial M-to-M	0	18,092	18,092
68	Peaker (PGE) Capacity Sale	1,752	0	1,752
69	Nichols Pumping Sale	1,229	225	1,454
70	Sovereign/Kaiser DES	78	0	78
71	Pend Oreille DES & Spinning	430	0	430
72	Northwestern Load Following	251	-251	0
73	NaturEner	443	-443	0
74	SMUD Sale - Energy and REC	22,439	2,171	24,610
75	Ancillary Services	645	-645	0
76	Total Account 447	118,011	-33,030	84,981
<u>456 OTHER ELECTRIC REVENUE</u>				
77	Non WA EIA REC Sales	2,178	-1,800	378
78	WA EIA REC Sales	0	158	158
79	Gas Not Consumed Sales Revenue	179,427	-179,427	0
80	Total Account 456	181,605	-181,069	536
<u>453 SALES OF WATER AND WATER POWER</u>				
81	Upstream Storage Revenue	507	-77	430
82	TOTAL REVENUE	300,123	-214,176	85,947
83	TOTAL NET EXPENSE	203,655	-14,884	188,771

AVISTA CORP
 EWEB/PGE REC's

Authorized per Bill Johnson in WA GRC effective 1/2013
 557 WA EIA Purch \$ 769,000
 456 WA EIA Sales \$ (158,000)
 \$ 611,000

In 2012 EWEB/PGE REC activity was deferred as it should be 100% assigned to WA (EIA-937).
 Starting in 2013 EWEB expense and PGE revenues (including Broker Fees) are included in Base Rates in WA (100%).
 EWEB REC exp should be charged to 557160 ED WA, PGE rev to 456120 ED WA, Both excluded from ERM/PCA.
 The REC exp/rev will be recorded through NUC (DJ469&REVREC).

Broker fees for both the purchase and sale were deferred to match the delivery periods of the purch/sale (in 186850)
 Starting 1/2013 the Broker Fees should be amortized to 557170 ED AWA until balance is relieved.

557170 ED WA		557160 ED WA		186850 ED AN		456120 ED WA		EWEB Purchase to PGE Sale - Loss	
EWEB	PGE	EWEB REC's	Broker Fees	PGE REC's	Subtotal	Annual	186321 ED WA	Monthly Accrual	253151 ED WA
12500		\$ 181,250.00	\$ 3,963.54		\$ 185,213.54		\$ 1,577,531.27	\$ 56,340.40	\$ (1,577,531.27)
13-Jan			\$ 3,963.54		\$ 3,963.54		\$ 1,521,190.87	\$ 56,340.40	\$ (1,521,190.87)
13-Feb			\$ 3,963.54		\$ 3,963.54		\$ 1,464,850.47	\$ 56,340.40	\$ (1,464,850.47)
13-Mar			\$ 3,963.54		\$ 3,963.54		\$ 1,408,510.07	\$ 56,340.40	\$ (1,408,510.07)
13-Apr	-30000	\$ 181,250.00	\$ 3,963.54	\$ (97,500.00)	\$ 87,713.54		\$ 1,352,169.67	\$ 56,340.40	\$ (1,352,169.67)
13-May			\$ 3,963.54		\$ 3,963.54		\$ 1,295,829.27	\$ 56,340.40	\$ (1,295,829.27)
13-Jun			\$ 3,963.54		\$ 3,963.54		\$ 1,239,488.87	\$ 56,340.40	\$ (1,239,488.87)
13-Jul			\$ 3,963.54		\$ 3,963.54		\$ 1,183,148.47	\$ 56,340.40	\$ (1,183,148.47)
13-Aug			\$ 3,963.54		\$ 3,963.54		\$ 1,126,808.07	\$ 56,340.40	\$ (1,126,808.07)
13-Sep			\$ 3,963.54		\$ 3,963.54		\$ 1,070,467.67	\$ 56,340.40	\$ (1,070,467.67)
13-Oct	-20000	\$ 181,250.00	\$ 3,963.54	\$ (65,000.00)	\$ 120,213.54		\$ 1,014,127.27	\$ 56,340.40	\$ (1,014,127.27)
13-Nov			\$ 3,963.54		\$ 3,963.54		\$ 957,786.87	\$ 56,340.40	\$ (957,786.87)
13-Dec			\$ 3,963.54		\$ 3,963.54	\$ 610,062.50	\$ 901,446.47	\$ 56,340.40	\$ (901,446.47)
14-Jan		\$ 181,250.00	\$ 3,963.54		\$ 185,213.54		\$ 845,106.07	\$ 56,340.40	\$ (845,106.07)
14-Feb			\$ 3,963.54		\$ 3,963.54		\$ 788,765.67	\$ 56,340.40	\$ (788,765.67)
14-Mar			\$ 3,963.54		\$ 3,963.54		\$ 732,425.27	\$ 56,340.40	\$ (732,425.27)
14-Apr	-30000	\$ 181,250.00	\$ 3,963.54	\$ (97,500.00)	\$ 87,713.54		\$ 676,084.87	\$ 56,340.40	\$ (676,084.87)
14-May			\$ 3,963.54		\$ 3,963.54		\$ 619,744.47	\$ 56,340.40	\$ (619,744.47)
14-Jun			\$ 3,963.54		\$ 3,963.54		\$ 563,404.07	\$ 56,340.40	\$ (563,404.07)
14-Jul		\$ 181,250.00	\$ 3,963.54		\$ 185,213.54		\$ 507,063.67	\$ 56,340.40	\$ (507,063.67)
14-Aug			\$ 3,963.54		\$ 3,963.54		\$ 450,723.27	\$ 56,340.40	\$ (450,723.27)
14-Sep			\$ 3,963.54		\$ 3,963.54		\$ 394,382.87	\$ 56,340.40	\$ (394,382.87)
14-Oct	-20000	\$ 181,250.00	\$ 3,963.54	\$ (65,000.00)	\$ 120,213.54		\$ 338,042.47	\$ 56,340.40	\$ (338,042.47)
14-Nov			\$ 3,963.54		\$ 3,963.54		\$ 281,702.07	\$ 56,340.40	\$ (281,702.07)
14-Dec			\$ 3,963.54		\$ 3,963.54	\$ 610,062.50	\$ 225,361.67	\$ 56,340.40	\$ (225,361.67)
15-Jan		\$ 181,250.00	\$ 3,828.13		\$ 185,078.13		\$ 169,021.27	\$ 56,340.40	\$ (169,021.27)
15-Feb			\$ 3,828.13		\$ 3,828.13		\$ 112,680.87	\$ 56,340.40	\$ (112,680.87)
15-Mar			\$ 3,828.13		\$ 3,828.13		\$ 56,340.47	\$ 56,340.47	\$ (56,340.47)
15-Apr	-30000	\$ 181,250.00	\$ 3,828.13	\$ (97,500.00)	\$ 87,578.13		\$ 0.00	\$ 1,577,531.27	\$ (0.00)
15-May			\$ 3,828.13		\$ 3,828.13				
15-Jun			\$ 3,828.13		\$ 3,828.13				
15-Jul		\$ 181,250.00	\$ 3,828.13		\$ 185,078.13				
15-Aug			\$ 3,828.13		\$ 3,828.13				
15-Sep			\$ 3,828.13		\$ 3,828.13				
15-Oct		\$ 181,250.00	\$ 3,828.13		\$ 185,078.13				
15-Nov			\$ 3,828.13		\$ 3,828.13				
15-Dec			\$ 3,828.13		\$ 3,828.13	\$ 673,437.55			
16-Jan		\$ 181,250.00	\$ 5,437.50		\$ 186,687.50				
16-Feb			\$ 5,437.50		\$ 5,437.50				
16-Mar			\$ 5,437.50		\$ 5,437.50				
16-Apr		\$ 181,250.00	\$ 5,437.50		\$ 186,687.50	\$ 384,250.00			
150000	-130000	\$ 2,537,500.00	\$ 162,812.55	\$ (422,500.00)	\$ 2,277,812.55	\$ 2,277,812.55			

EWEB Purchase 1,865,000.00
 PGE Sale 422,500.00
 Broker Fees (flat 28 months) \$ 110,437.52
 Broker Fees (allocation last 3 months) \$ 4,593.76
 \$ 1,577,531.27

*40% = 5000/12500 (5,000 RECs needed from Jul 15 purchase to satisfy PGE sale)

Attachment E

Avista Corporation
Monthly Power Cost Deferral Report
Month of February 2013

ERM Deferral Journal for December 2012
Correction of Transmission Revenues

Avista Corporation Journal Entry

Effective Date: 201302

Journal: NSJ007 - 2012 WA ERM Transmission Revenue Adj.
 Team: Resource Accounting
 Type: C
 Category: NSJ
 Currency: USD

Last Saved by: Gina Armstrong
 Submitted by: Gina Armstrong
 Approved by:

Last Saved: 03/06/2013 10:08 AM
 Approval Requested: 03/06/2013 10:09 AM

Seq	Co.	FERC	Sel.	Jul.		S/L	Debit	Credit	Comment
				ED	WA				
10	001	186290 - REGULATORY ASSET ERM DEFERRED LAST YEAR	ED				101,807.00		
20	001	557280 - DEFERRED POWER SUPPLY EXPENSE	ED			101,807.00			
Totals:							101,807.00	101,807.00	

[Signature]
 Prepared by Gina Armstrong
 Reviewed by *[Signature]*

Date: 3/6/13
 Date: 3-6-13

Explanation:
 Corrections to the WA ERM calculation related to Transmission Revenue

Approved for Entry
 Corporate Accounting use Only

Date: _____

Avista Corp. - Resource Accounting
2012 Washington ERM Transmission Adjustment

Background

The 2012 ERM balance needs adjusting due to an error. The base Transmission "Authorized" Revenue includes \$11,917,120 for FERC accounts 456100, 456700, 456705 and 456017. The actual transmission revenue in the ERM calculation only included 456100 and 456705. To correct this error two adjustments need to be made. The first adjustment will correct the actual calculation to include \$23,295 from account 456017 (Grand Coulee Revenue). The second adjustment will directly assigned the Washington Only Transmission revenue from 456700 ED WA to Washington at 100%. Making these changes increases the 2012 ERM balance by \$101,807.

Accounting Entries

		<u>Debit</u>	<u>Credit</u>
Regulatory Asset ERM Deferred Last Year	186290 ED WA		\$101,807
Washington Deferral Expense	557280 ED WA	\$101,807	

456 Other Electric Revenue Authorized - Detailed Workpapers - in Thousands

	<u>2010 Actual</u>	<u>Adjustment</u>	<u>2012 Proforma</u>
Borderline Wheeling Transmission	7,365	(706)	6,659
Borderline Wheeling Low Voltage	364	713	1,077
Seattle/Tacoma Main Canal	292	(4)	288
Seattle/Tacomma Summer Falls	74	-	74
OASIS nf & SF Whel (Other Wheeling)	2,887	103	2,990
PP&L - Dry Gulch	218	11	229
Spokane Waste to Energy Plant	160	(160)	-
Grand Coulee Project 456017	8	-	8 In Other Revenue
First Wind Energy Marketing	-	200	200
BPA Settlement	1,177	(1,177)	-
Total 456 Revenue	12,545	(1,020)	11,525
2010 Actual Borderline Wheeling Low Voltage			
Low Voltage B on A	236,115	456705 ED AN	
Other Electric Rev- Low Voltage	43,473	456700 ED ID	
Other Electric Rev- Low Voltage	84,337	456700 ED WA	
Subtotal Actual Transmision Revenue	363,925		

} \$127,810 shouldn't have been included in authorized but it was - directly assigned to ID & WA

456 Transmission Revenue Authorized Summary Workpapers - Used in ERM Calculation

Authorized Transmission Revenue	<u>Authorized</u> 11,524,732
1/3 BPA Settlement Revenue	392,383
Total Authorized Transmission Revenue used in ERM	11,917,120

456 Transmission Revenue Actual

Transmission Revenue of Others	456100 ED AN	11,641,754	} \$12,571 used in ERM
Low Voltage B on A	456705 ED AN	928,944	
Other Electric Rev- Low Voltage	456700 ED ID	43,473	} Directly assigned
Other Electric Rev- Low Voltage	456700 ED WA	97,940	
Grand Coulee Project - Recorded as other	456017 ED AN	23,295	} Not included in ERM
Total 2012 "Transmission" Revenue		12,735,406	

Actual Transmission Revenue - AN

		<u>As Recorded</u>	<u>Corrected</u>	<u>Difference</u>
Transmission Revenue of Others	456100 ED AN	11,641,754	11,641,754	-
Low Voltage B on A	456705 ED AN	928,944	928,944	-
Grand Coulee Project - Recorded as other	456017 ED AN	-	① 23,295	23,295
Subtotal Transmission Revenue - AN		12,570,698	12,593,993	23,295

Authorized Transmission Revenue	11,917,120	11,917,120	-
Difference	653,578	676,873	23,295
Washington Share %	65.16%	65.16%	0.00%
Washington Share	425,872	441,051	15,179
Other Electric Rev- Low Voltage Direct Assign at 100%	456700 ED WA	② 97,940	97,940
Total	425,872	538,990	113,119
	Rebate	Rebate	Rebate
2012 Adjustment - Customer Portion - 90%	383,284	485,091	101,807
Avista Portion - 10%	42,587	53,899	11,312

2012 Actual



Sum of Transaction Amt SUM	Accounting Year			Grand Total
	2010	2011	2012	
Ferc Acct				
456100	(12,414,755)	(12,755,611)	(11,641,754)	(36,812,121)
456705	(236,115)	(939,288)	(928,944)	(2,104,347)
Grand Total	(12,650,870)	(13,694,899)	(12,570,698)	(38,916,468)

Added

(23295) 456017

(141413) 456,700

(12,735,406)

Avista Corporation
 - Energy Delivery -
 Pro Forma Transmission Revenue/Expenses
 (\$000s)

2011 GLC
 For
 2012 Authorized

Line No.		2010 Actual	Adjusted	2012 Pro Forma Period
	<u>556 OTHER POWER SUPPLY EXPENSES</u>			
1	NWPP	42	1	43
	<u>560-71.4, 935.3-4 TRANSMISSION O&M EXPENSE</u>			
2	Colstrip O&M - 500kV Line	443	117	560
3	ColumbiaGrid Development	194	-14	180
4	ColumbiaGrid Planning	164	56	220
5	ColumbiaGrid OASIS	44	42	86
6	Canada to N.Cal (CNC) Project	0	255	255
7	Transmission Line Ratings Confirmation Plan	0	2,145	2,145
8	Grid West (WA)	158	-158	0
9	Total Account 560-71.4, 935.3-4	1,003	2,443	3,446
	<u>561 TRANSMISSION EXP-LOAD DISPATCHING</u>			
10	Elect Sched & Acctg Srv (OATI)	171	4	175
	<u>556 TRANSMISSION EXP-OPRN-MISCELLANEOUS</u>			
11	NERC CIP	47	3	50
12	OASIS Expenses	8	1	9
13	BPA Power Factor Penalty	138	-7	131
14	WECC - Sys. Security Monitor	167	4	171
15	WECC Admin & Net Oper Comm Sys	384	-25	359
16	WECC - Loop Flow	20	12	32
17	Total Account 556	764	-12	752
18	TOTAL EXPENSE	1,980	2,436	4,416
	<u>456 OTHER ELECTRIC REVENUE</u>			
19	Borderline Wheeling Transmission	7,365	-706	6,659
	Borderline Wheeling Low Voltage	364 (2)	713	1,077
20	Seattle/Tacoma Main Canal	292	-4	288
21	Seattle/ Tacoma Summer Falls	74	0	74
22	OASIS nf & str Whl (Other Whl)	2,887	103	2,990
23	PP&L - Dry Gulch	218	11	229
24	Spokane Waste to Energy Plant	160	-160	0
25	Grand Coulee Project <i>plus Rev</i>	8 (i)	0	8
26	First Wind Energy Marketing	0	200	200
27	** BPA Settlement	1,177	-1,177	0
28	Total Account 456	12,545	-1,020	11,525
29	TOTAL REVENUE	12,545	-1,020	11,525
30	TOTAL NET EXPENSE	-10,565	3,456	-7,109

* Grid West/RTO Deposit Amortization for Washington ends June 2011.
 ** One time event.

(A)

2011 GRG / 2012
As Per 1/2d

Accounted to
↓
document
current period

Ferc Acct	Accounting Year			Grand Total
	2010	2011	2012	
456017	(8,081)	(8,081)	(23,295)	(39,457)
456700	(127,810)	(134,598)	(141,413)	(403,821)
456705	(236,115)	(939,288)	(928,944)	(2,104,347)
Grand Total	(372,006)	(1,081,967)	(1,093,652)	(2,547,625)
456700	(127,810)	(134,598)	(141,413)	
456705	(236,115)	(939,288)	(928,944)	
	(363,925)	(1,073,886)	(1,070,357)	

book e direct is allocated.

Oracle Applications - Avista Production Financials

File Edit View Folder Tools Actions Window Help

Account Inquiry (AVISTA CORP)

Detail Balances (AVISTA CORP) - 001 456100 ED,AN,DL

Balance Type: **Actual** Currency Type: **Total**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201212	USD	-703,487.92		-11,641,754.23	

Journal Details Summary Balances

Transmission Rev

Oracle Applications - Avista Production Financials

File Edit View Folder Tools Actions Window Help



Account Inquiry (AVISTA CORP)

Detail Balances (AVISTA CORP) - 001 458705 ED ANDL

Balance Type Actual

Currency Type Total

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201212	USD	-77,412.00		-928,944.00	

Journal Details

Summary Balances

Low Voltage Bon A

Oracle Applications - Avista Production Financials

Oracle Applications - Avista Production Financials

Balance Type: Actual Currency Type: Total

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
2012	USD	-5,020.34		-21,295.17	

Journal Details Summary Balances

start

Grand Coulee Transmission

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
2/1/2013	USD	-8,161.53		-97,939.56	

Other Electric Rev -
Low Voltage - direct
Assign - WA
don't include

Balance Type: Actual Currency Type: Total

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
	USD	-3,622.77		-43,473.24	

Journal Details Summary Balances

Other electric Rev - Low Voltage
direct Assign - Idaho
don't include

	WASHINGTON ACTUALS	TOTAL
1	555 Purchased Power	\$240,516,397
2	447 Sale for Resale	-\$148,004,416
3	501 Thermal Fuel	\$25,974,294
4	547 CT Fuel	\$64,054,800
5	456 Transmission Revenue	-\$12,570,697
6	565 Transmission Expense	\$17,551,615
7	557 Broker Fees	\$899,081
8	Less Clearwater directly assigned to ID	-\$18,098,505
9	Palouse Wind Deferral - System	
10	Adjusted Actual Net Expense	\$170,586,396

456 100 ED AN
 456 705 ED AN

2012
 [Signature]

	AUTHORIZED NET EXPENSE-SYSTEM
11	555 Purchased Power
12	447 Sale for Resale
13	501 Thermal Fuel
14	547 CT Fuel
15	456 Transmission Revenue
16	565 Transmission Expense
17	557 Broker Fees
18	Authorized Net Expense
19	Actual - Authorized Net Expense

\$112,722,170
 (\$50,958,141)
 \$31,908,235
 \$98,107,323
 (\$11,917,120)
 \$17,641,175
 \$366,000
\$197,869,642
-\$27,283,246

APPENDIX I

2012 audit changes

Avista Corp

ERM Authorized Expense and Retail Sales

ERM Authorized Power Supply Expense - System Numbers (1)

	Total	January	February	March	April	May	June	July	August	September	October	November	December
Account 555 - Purchased Power	\$115,654,947	\$13,161,759	\$11,977,958	\$11,660,237	\$9,473,327	\$7,012,788	\$7,258,844	\$8,281,101	\$9,907,137	\$7,431,662	\$7,419,497	\$10,752,708	\$11,417,928
Account 501 - Thermal Fuel	\$31,908,236	\$3,077,916	\$2,852,038	\$2,928,523	\$2,161,146	\$1,469,354	\$1,158,870	\$2,765,418	\$3,115,273	\$3,016,531	\$3,186,434	\$3,086,764	\$3,108,868
Account 547 - Natural Gas Fuel	\$69,107,323	\$10,117,831	\$9,188,887	\$6,347,309	\$3,075,716	\$1,946,215	\$2,204,865	\$7,106,068	\$10,387,613	\$10,560,689	\$12,385,545	\$12,581,786	\$12,216,779
Account 447 - Sale for Resale	\$50,658,140	\$4,971,201	\$4,445,361	\$3,877,772	\$3,285,131	\$3,661,500	\$2,904,168	\$4,522,777	\$2,895,392	\$4,625,192	\$5,333,974	\$6,423,358	\$4,412,315
Black Box Power Supply Reduction (2)	-\$2,932,781	-\$244,398	-\$244,398	-\$244,398	-\$244,398	-\$244,398	-\$244,398	-\$244,398	-\$244,398	-\$244,398	-\$244,398	-\$244,398	-\$244,398
Power Supply Expense	\$197,779,585	\$21,141,908	\$19,329,123	\$17,013,888	\$11,200,661	\$6,522,459	\$7,474,013	\$13,384,411	\$20,370,233	\$16,129,302	\$17,393,104	\$19,733,512	\$22,086,961
Transmission Expense	\$17,841,176	\$1,526,636	\$1,474,858	\$1,529,717	\$1,425,005	\$1,430,460	\$1,438,762	\$1,116,297	\$1,029,595	\$1,014,538	\$1,433,340	\$1,473,058	\$1,535,929
Transmission Revenue	\$11,524,732	\$1,057,234	\$787,213	\$884,599	\$751,888	\$968,760	\$1,152,639	\$1,116,297	\$1,029,595	\$1,014,538	\$1,003,003	\$951,635	\$809,351
1/3 BPA Settlement Revenue (3)	\$392,363	\$32,699	\$32,699	\$32,699	\$32,699	\$32,699	\$32,699	\$32,699	\$32,699	\$32,699	\$32,699	\$32,699	\$32,699
Broker Fees	\$386,000	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500
ERM Authorized Washington Retail Sales (4)	\$197,869,646	\$21,608,111	\$20,014,670	\$17,650,817	\$11,871,600	\$6,963,961	\$7,757,937	\$13,743,740	\$20,779,649	\$16,566,643	\$17,821,242	\$20,252,736	\$22,811,341

ERM Authorized Washington Retail Sales (4)

	Total	January	February	March	April	May	June	July	August	September	October	November	December
Total Retail Sales, MWh	5,528,276	510,744	483,398	486,836	426,802	396,288	410,509	447,904	483,473	416,772	454,738	481,280	549,631
Retail Revenue Credit Rate	\$50.37 /MWh												

(1) Multiply system numbers by 65.16% to determine Washington share.

(2) Per Settlement deduct \$2,000,000 Washington share revenue requirement from power cost expenses of the updated gas cost model run.

(3) Per Settlement 1/3 of the 2010 BPA Settlement transmission revenue is included in the pro forma.

(4) Reflects 2010 Historical Normalized Washington Retail Sales without proposed Energy Efficiency Load Adjustment.

555 - Purchased Power less Black Box :	\$112,722,167	\$12,917,361	\$11,793,560	\$11,415,838	\$9,228,929	\$8,788,360	\$7,014,446	\$8,036,703	\$9,562,739	\$7,187,264	\$7,175,089	\$10,508,310	\$11,173,529
501 - Thermal Fuel	\$31,908,236	\$3,077,916	\$2,852,038	\$2,928,523	\$2,181,146	\$1,469,354	\$1,158,870	\$2,765,418	\$3,115,273	\$3,016,531	\$3,186,434	\$3,086,764	\$3,108,868
547 - Natural Gas Fuel	\$98,107,323	\$10,117,831	\$9,188,887	\$6,347,309	\$3,075,716	\$1,946,215	\$2,204,865	\$7,106,068	\$10,387,613	\$10,550,689	\$12,385,545	\$12,581,786	\$12,216,779
447 - Sale for Resale	-\$50,958,140	-\$4,971,201	-\$4,445,361	-\$3,877,772	-\$3,285,131	-\$3,661,500	-\$2,904,168	-\$4,522,777	-\$2,895,392	-\$4,625,192	-\$5,333,974	-\$6,423,358	-\$4,412,315
Transmission Expense	\$17,841,176	\$1,526,636	\$1,474,858	\$1,529,717	\$1,425,005	\$1,430,460	\$1,438,762	\$1,116,297	\$1,029,595	\$1,014,409	\$1,433,340	\$1,473,058	\$1,535,929
Transmission Revenue (3)	-\$11,817,115	-\$1,089,932	-\$819,912	-\$817,298	-\$784,568	-\$969,458	-\$1,185,338	-\$1,148,996	-\$1,082,294	-\$1,047,236	-\$1,035,702	-\$984,333	-\$842,050
Transmission Revenue (3)	\$386,000	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500	\$30,500
Broker Fees	\$197,869,646	\$21,608,111	\$20,014,670	\$17,650,817	\$11,871,600	\$6,963,961	\$7,757,937	\$13,743,740	\$20,779,649	\$16,566,643	\$17,821,242	\$20,252,736	\$22,811,341
Total	\$197,869,646	\$21,608,111	\$20,014,670	\$17,650,817	\$11,871,600	\$6,963,961	\$7,757,937	\$13,743,740	\$20,779,649	\$16,566,643	\$17,821,242	\$20,252,736	\$22,811,341
Total Power Supply Expense	\$181,778,585	\$21,141,908	\$19,329,123	\$17,013,888	\$11,200,661	\$6,522,459	\$7,474,013	\$13,384,411	\$20,370,233	\$16,129,302	\$17,393,104	\$19,733,512	\$22,086,961
Check	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Check	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

2010 YTD

Balance Drill Down Results (201012 - YTD - USD - AVISTA CORP - 27 Feb 2013 13:50:51)

Company	FERC	Service	Jurisdiction	Indicator	Statistical	Primary Opening	Primary Movement	Primary Closing
CC1	456100	TRANSMISSION REVENUE OF OTHERS	AN	DL		-	(12,414,755.40)	(12,414,755.40)
CC1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	JD	DL		-	(43,473.24)	(43,473.24)
CC1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	WA	DL		-	(84,336.72)	(84,336.72)
CC1	456705	LOW VOLTAGE B ON A	AN	DL		-	(236,115.00)	(236,115.00)

128k

364k

12415
 + 364

 12,779
 - 12,545

 234 difference

Balance Drill Down Results (201012 - YTD - USD - AVISTA CORP - 27 Feb 2013 14:59:56)

Comp	any	FERC	Service	Jurisdiction	Indicator	Primary Movement	Opening	Secondary Movement
001	451000	MISC SERVICE	ED	ID	DL	(219,900.55)	(219,900.55)	
001	451000	MISC SERVICE	ED	WA	DL	(347,368.98)	(347,368.98)	
001	453000	SALES OF WATER & WATER POWER	ED	AN	DL	(281,752.00)	(281,752.00)	
001	454000	RENT FROM ELECTRIC PROPERTY	ED	AN	DL	(61,256.48)	(61,256.48)	
001	454000	RENT FROM ELECTRIC PROPERTY	ED	ID	DL	(871,454.01)	(871,454.01)	
001	454000	RENT FROM ELECTRIC PROPERTY	ED	WA	DL	(1,864,849.41)	(1,864,849.41)	
001	456000	OTHER ELECTRIC REV-MISCELLANEOUS	ED	AN	DL	(861,711.19)	(861,711.19)	
001	456000	OTHER ELECTRIC REV-MISCELLANEOUS	ED	ID	DL	(1,188.90)	(1,188.90)	
001	456000	OTHER ELECTRIC REV-MISCELLANEOUS	ED	MT	DL	(1,650.00)	(1,650.00)	
001	456000	OTHER ELECTRIC REV-MISCELLANEOUS	ED	WA	DL	(16,715.47)	(16,715.47)	
001	456016	OTHER ELECTRIC REV-RESOURCE OPTIMIZE	ED	AN	DL	(700,381.50)	(700,381.50)	
001	456016	OTHER ELECTRIC REV-RESOURCE OPTIMIZE	ED	WA	DL	(8,080.92)	(8,080.92)	
001	456017	OTHER ELECTRIC REV-NON RESOURCE	ED	AN	DL			(8,080.92) Grand Coulee Project

673.41 (m)

explained in
 other Electrical
 Balance

Attachment F

Avista Corporation
Monthly Power Cost Deferral Report
Month of February 2013

ERM Deferral and REC Revenues Deferral Journal for December 2012
Correction of Purchase of RECs Costs

Avista Corporation Journal Entry

Effective Date: 201302

Journal: NSJ005 - 2012 REC Expense Deferral

Last Saved: 03/06/2013 9:59 AM

Team: Resource Accounting

Approval Requested: 03/06/2013 9:59 AM

Type: C

Category: NSJ


Currency: USD

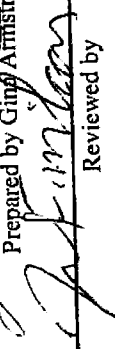
Last Saved by: Gina Armstrong

Submitted by: Gina Armstrong

Approved by:

id	Co.	FERC	Debit	Credit	Comment
10	001	557322 - DEF POWER SUPPLY EXP-RECS	8,383.00	8,383.00	Add 100% to REC Deferral Expense
20	001	186322 - MISC DEF DEBIT - WA REC DEF	7,545.00		Add 100% to REC Deferral Balance
30	001	557280 - DEFERRED POWER SUPPLY EXPENSE		7,545.00	Remove 90% from ERM Deferred Expense
40	001	186290 - REGULATORY ASSET ERM DEFERRED			Remove 90% from ERM Balance
		LAST YEAR			
50	001	186322 - MISC DEF DEBIT - WA REC DEF	93,221.71	93,221.71	EWEB REC Rebate Balance
60	001	254360 - REG LIABILITY WA REC'S	109,149.71	109,149.71	EWEB REC Rebate Expense
Totals:					



 Prepared by Gina Armstrong Date 3/6/13


 Reviewed by Date 3-6-13

Approved for Entry
 Corporate Accounting use Only

Explanation:
 After 2012 close, Rates decided that it want to add REC Expense to the new REC Deferral.

Avista Corp. - Resource Accounting 2012 REC Expense Deferral

Non-WA EIA - Voluntary REC Expense

Actual	\$362,866
Authorized	\$350,000
Difference	\$12,866 Surcharge position

Washington Share 65.16% \$8,383 Need to defer 100%

90% of Surcharge has already gone through ERM \$7,545 Need to remove
 10% remaining \$838 Include in new REC Deferral

<u>Accounting Entries</u>		<u>Debit</u>	<u>Credit</u>
Add to REC Deferral at 100%			
Def Power Supply Exp - Recs	557322-ED-WA		\$8,383 Reduce Expense
Misc Def Debit-WA REC Def	186322-ED-WA	\$8,383	Reduce Deferral
Undo ERM Entry - 90%			
Deferred Power Supply Expense	557280-ED-WA	\$7,545	Increase Expense
Last Year ERM Defferal	186290-ED-WA		\$7,545 Reduce Deferral

WA EIA937 Requirement (EWEB)

Background

The EWEB RECS that were purchased in 2012 for \$362,5000 have already been offset by 407350 amorization expense, REC Sales to PGE and interest. The balance of \$93,221.71 is currently held in a regulatory liability account (254360) and needs to be cleared - see attached spreadsheet

Actual	
EWEB REC Purchase	\$362,500
Broker Fees	\$23,375
Broker Fees - REC Sale Offset	-\$2,031
Interest Credit	-\$4,656
Total EWEB REC Purchase	\$379,188

Authorized (65.16 % of 725,000)	\$472,410
Difference	-\$93,222 Rebate Position

<u>Accounting Entries</u>		<u>Debit</u>	<u>Credit</u>
Add to REC Deferral			
Def Power Supply Exp - Recs	557322-ED-WA		\$0
Misc Def Debit-WA REC Def	186322-ED-WA		\$93,222
To Clear EWEB Liability Account]			
Regulatory Liability EWEB	254360-ED-WA	\$93,222	

EWEB REC DEFERRAL (ED WA)

	407350/254360	254360/Cash	254360/186850	407350/456016	431100/254360	ED WA	Total
	WA BASE						254360 ED WA
RATES-65.16%	EWEB REC's	Broker Fees	REC Sales	Interest	Monthly		
Jan-12	(\$39,368)			(\$120)	(\$39,488)		(\$39,488)
Feb-12	(\$39,368)			(\$241)	(\$39,608)		(\$79,096)
Mar-12	(\$39,368)			(\$361)	(\$39,729)		(\$118,825)
Apr-12	(\$39,368)			(\$481)	(\$39,849)		(\$158,674)
May-12	(\$39,368)			(\$602)	(\$39,969)		(\$198,643)
Jun-12	(\$39,368)			(\$722)	(\$40,090)		(\$238,733)
Jul-12	(\$39,368)	\$10,875		(\$263)	\$152,495		(\$86,238)
Aug-12	(\$39,368)			(\$383)	(\$39,751)		(\$125,989)
Sep-12	(\$39,368)			(\$504)	(\$39,871)		(\$165,860)
Oct-12	(\$39,368)	\$12,500	(\$65,000)	(\$146)	\$89,236		(\$76,624)
Nov-12	(\$39,368)			(\$355)	(\$39,722)		(\$116,346)
Dec-12	(\$39,368)			(\$477)	(\$39,844)		(\$156,191)
Total	(\$472,410)	\$362,500	\$23,375	(\$4,656)	(\$156,191)		
EWEB REC Adj. for PGE REC Sales			(\$2,031)		\$62,969		
Total - Adj.	(\$472,410)	\$362,500	\$21,344	(\$4,656)	(\$93,222)		(\$93,222)
Jan-13				(\$466)	(\$466)		(\$93,688)
Feb-13				(\$466)	(\$466)		(\$93,688)
Mar-13				(\$466)	(\$466)		(\$93,688)
Apr-13				(\$466)	(\$466)		(\$93,688)
May-13				(\$466)	(\$466)		(\$93,688)
Jun-13				(\$466)	(\$466)		(\$93,688)
Jul-13				\$0	\$0		(\$93,222)
Aug-13				\$0	\$0		(\$93,222)
Sep-13				\$0	\$0		(\$93,222)
Oct-13				\$0	\$0		(\$93,222)
Nov-13				\$0	\$0		(\$93,222)
Dec-13				(\$2,797)	(\$2,797)		(\$96,018)
	\$0	\$0	\$0	\$0			

Original

Oracle Applications - Avisto Production Financials

File Edit View Focuser Tools Actions Window Help

Balance Type: Currency Type:

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
201201	USD	39,367.50		39,367.50	
201202	USD	39,367.50		78,735.00	
201203	USD	39,367.50		118,102.50	
201204	USD	39,367.50		157,470.00	
201205	USD	39,367.50		196,837.50	
201206	USD	39,367.50		236,205.00	
201207	USD	39,367.50		275,572.50	
201208	USD	39,367.50		314,940.00	
201209	USD	39,367.50		354,307.50	
201210	USD	104,367.50		458,675.00	
201211	USD	39,367.50		498,042.50	
201212	USD	-25,632.50		472,410.00	

Journal Details Summary Balances

start | 15 | Calculator | Printers | 2013 FEB 13 | PAEBBER | RDC Expense | Oracle App... | Oracle App... | Oracle App... | 7:53 AM

Oracle Applications - Avista Production Financials

Efile Edit View Folder Print Actions Window Help

Oracle Applications

Global Balance Sheet (AVISTA) FEB-13 10:50 AM Co. Balance Type: **Actual** Currency Type: **Total**

Period	Currency	PTD	PTD Converted	YTD	YTD Converted
01/2013	USD	0.00		-89,221.71	

Journal Details Summary Balances

start

EWB REC 2012 AISA REC Expense 2012 Oracle Applications Run Oracle Applications Run Oracle Applications Run Calendar - Microsoft

3:20 PM